A 0702
1994-95
UC-NRLF
D 2 565 026
CCA-0055
8

County of Contra Costa, California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1995

Kenneth J. Corcoran
Auditor–Controller

INSTITUTE OF GOVERNMENTAL
STUDIES LIBRARY

JAN 2 1996

UNIVERSITY OF CALIFORNIA

County of Contra Costa, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 1995

Kenneth J. Corcoran, Auditor-Controller

COUNTY OF CONTRA COSTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

June 30, 1995

Page

Introductory Section

Letter of Transmittal i

Public Officials ix

Organization Chart xi

Certificate of Achievement xii

Financial Section

Auditors' Report 1

General-Purpose Financial Statements - Overview:

Combined Balance Sheet - All Fund Types and Account Groups 2

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types 5

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue and Certain Debt Service and Capital Project Funds 6

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (Deficit)/Fund Balances - All Proprietary Fund Types and Pension Trust Fund 8

Combined Statement of Cash Flows - All Proprietary Fund Types 9

Notes to General-Purpose Financial Statements 10

Supplemental Combining, Individual Fund and Individual Account Group Financial Statements and Schedules:

General Fund:

Balance Sheet 48

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual 49

Schedule of Expenditures, Compared to Budget 50

Page

Special Revenue Funds:

Combining Balance Sheet 74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 76
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:
Road Fund 78
Library Fund 79
Fire Protection Funds 80
Health and Sanitation Funds 81
Service Areas Funds 82
Flood Control Funds 84
Law Enforcement Funds 85
Courts and Criminal Justice Funds 86
Recorder/Clerk Modernization Funds 87
Other Special Revenue Funds 88
Land Development Fund 89
Redevelopment Agency Funds 90
Housing Authority Fund 91
Child Development Fund 92

Debt Service Funds:

Combining Balance Sheet 96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 98
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:
Sanitation Bonds Debt Service Funds 100
Recreation and Park Bonds Debt Service Funds 101
Storm Drainage Bonds Debt Service Funds 102
Redevelopment Agency Debt Service Fund 103
Pension Bond Debt Service Fund 104
Housing Authority Debt Service Fund 105

Capital Projects Funds:

Combining Balance Sheet 108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 109
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:
Redevelopment Agency Fund 110
West County Jail Fund 111

Enterprise Funds:

Combining Balance Sheet 116
Combining Statement of Revenues, Expenses and Changes in Retained Earnings 117
Combining Statement of Cash Flows 118

Page

Internal Service Funds:

Combining Balance Sheet 122
Combining Statement of Revenues, Expenses and Changes in Retained Earnings 124
Combining Statement of Cash Flows 126

Fiduciary Funds:

Combining Balance Sheet 130
Combining Statement of Changes in Assets and Liabilities - Agency Funds 131

General Fixed Assets Account Group:

Schedule of General Fixed Assets - By Source 136
Schedule of Changes in General Fixed Assets - By Function and Activity 137
Schedule of General Fixed Assets - By Function and Activity 138

Statistical Section

General County Revenues by Source - Last Ten Fiscal Years 139
General County Expenditures by Function - Last Ten Fiscal Years 140
General County Revenues by Source - Constant Dollars 141
General County Expenditures by Function - Constant Dollars 142
Employees' Retirement Association Trend Information:
Revenues by Source and Expenses by Type 143
Analysis of Funding Progress 144
Property Taxes - Direct and Overlapping Governments - Last Ten Fiscal Years 145
Property Tax Levies and Delinquencies 146
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years 147
Assessed Value of Taxable Property 148
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita 149
Property Value, Construction and Bank Deposits - Last Ten Fiscal Years 150
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures and Other Uses 152
Computation of Legal Debt Margin 153
Computation of Direct and Overlapping Debt 154
Ten Principal Taxpayers 155
Demographics - Population 156
Miscellaneous Statistics 157

Digitized by the Internet Archive
in 2026 with funding from
State of California and California State Library

https://archive.org/details/igsl_acfr-contra-costa-cty_1995

INTRODUCTORY SECTION

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

625 Court Street
Martinez, California 94553-1282
Telephone (510) 646-2181
Fax (510) 646-2649

Kenneth J. Corcoran
Auditor-Controller

Judith A. Van Note
Assistant Auditor-Controller

November 30, 1995

Members of the Board of Supervisors and
Citizens of Contra Costa County:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year of 1994-95 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and its financial transactions. The CAFR is organized into three sections:

--The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

--The Financial Section includes the audited general-purpose financial statements, its notes thereto, supporting schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors' report on the general-purpose financial statements.

--The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all the funds and account groups of the primary government as well as all of its component units. Component units are legally separate entities for which the primary government is

financially accountable. By this definition, the reporting entity includes forty-five separate legal entities: the County, the Contra Costa County Public Facilities Corporation, the Housing Authority of Contra Costa County (included as of and for the year ended March 31, 1995), the Contra Costa County Redevelopment Agency, and forty-one County Service Areas. The reporting entity excludes certain separate legal entities which are autonomous organizations that handle their own fiscal affairs and for which the Board of Supervisors is not financially accountable. Accordingly, they are not included in the accompanying general-purpose financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full-range of services contemplated by statute. These services include public protection, highways and streets, sanitation, health and social services, planning and zoning, and general-administrative services.

ECONOMIC CONDITIONS AND OUTLOOK

Contra Costa County was incorporated in 1850 as one of the original 27 counties of the State. It is one of nine counties in the San Francisco-Oakland Bay Area. The County covers about 733 square miles; the western and northern shorelines are highly industrialized, while the interior sections are suburban/residential, commercial and light industrial.

The County has a general law form of government. A five member Board of Supervisors, each elected to four year terms, serves as the legislative body. A County Administrative Officer is appointed by the Board and runs the day-to-day business.

Population and job growth projections remain positive. As of January 1995, the County's population was estimated at 883,400, an increase of approximately 10% over 1990's figures. Further confirmation comes from a study prepared by the Association of Bay Area Governments, which projects an 18.9% increase in population and a 37.0% increase in jobs between 1995 and 2005.

A March 1995 study by the UCLA Business Forecasting Project concluded that the State economy appears to be emerging from the recession of the past five years. This is supported by current unemployment statistics, which indicate the State's overall jobless rate fell to 7.7% in June from 8.3% a year ago. Despite the favorable unemployment trend, however, a Commerce Department study showed California incomes failed to keep pace with inflation in 1994; per capita income rose 2.1%, less than the 4.3% inflation rate.

Consistent with historical performance, the County's June 1995 jobless rate of 6.3% was significantly below the State-wide average. The County's economy is very diverse; major industries include petroleum refining, steel manufacturing, chemicals, electronic equipment, paper products, services and food processing. Unlike many counties in the State, Contra Costa has not been directly affected by military base closings. The Concord Naval Weapons Station, the only military installation in the County, is not slated for closure. The combination of the above factors contributes to Contra Costa's consistent ranking as a leading county in both per capita and

household income.

MAJOR INITIATIVES AND SERVICE EFFORTS AND ACCOMPLISHMENTS

The Library is completing the final stages of a project to provide electronic access to their catalogs via telephone or modem. Beginning in November, 1995, customers will be able to electronically renew or inquire about materials they have checked out. When the system is fully functional, computer users will be able to access the new system by modem and search the County's catalogs and databases, inquire whether an item is checked out, even place a hold to reserve materials. Kids Catalog, a special catalog for children, and NoveList, a fiction database that links readers' interests with novels on user specified topics, are scheduled to go on-line in the next few months.

Contra Costa Television, the County government and education channel on cable television has become interactive, too. The County has sponsored an interactive program providing callers with access via telephone to a menu driven bulletin board they can move through to get information such as services the County provides, job openings, how to contact their County representatives, and more. The channel continues to broadcast Board of Supervisor meeting agendas, excerpts of meetings, distance learning, and programs featuring community and local government related discussions.

In May 1995, the County formed a team to select and install a new payroll and human resources computer system. The current systems are older, stand alone systems which, while operable, do not capitalize on the capability and integration available today. Implementation is expected to both increase capability and reduce overall related operating costs.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse, and that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system, the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies,

as a transfer from another appropriation, or as an appropriation of new or unanticipated revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in the department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year-end fund balance, along with projected revenues, becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, 1995, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the special districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $866.1 million in 1994-95, an increase of 9.3% from 1993-94. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (Decrease) From 1993-94	Percent Change
Taxes	$ 167,185	19.3%	$ (6,199)	(3.6)%
Licenses, permits, and franchise fees	13,332	1.5	803	6.4
Fines, forfeitures, and penalties	21,306	2.5	8,652	68.4
Use of money and property	30,600	3.5	2,647	9.5
Intergovernmental	478,350	55.3	29,682	6.6
Charges for current services	140,354	16.2	37,809	36.9
Other revenues	14,923	1.7	173	1.0
Total	$ 866,050	100.0%	$ 73,567	9.3%

The decline in Tax revenue was a result of the State's transfer of an additional $8.1 million in property tax to schools. Legislation was passed which required several counties, including Contra Costa County, to change their method of calculating the tax transfer. As a result, a greater portion of property tax is being shifted to schools than previously expected. In 1994-95, this additional amount was $5.4 million. The legislation was made retroactive, so property tax distributions for the 1993-94 tax year had to be recalculated and counties were given two years to transfer this amount to the schools.

Fines, forfeitures and penalties had a 68.4% increase over the prior year due to a significant increase in the amount of Tax Losses Reserve funds transferred to the General Fund. This increase resulted from statutory changes in the method used to calculate the transfer amount.

Intergovernmental revenues had a 6.6% increase over the prior year primarily due to increased spending for federal programs.

Charges for services showed a 36.9% increase over the prior year primarily due to the State's new reporting requirement for Trial Court functions. During 1994-95, the transition year, the necessary interfund transactions inflate these revenues and public protection expenditures.

Expenditures for County governmental purposes totaled $881.7 million, a 13.4% increase from 1993-94. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (Decrease) from 1993-94	Percent Change
General Government	$ 69,828	7.9%	$ 3,820	5.8%
Public protection	270,099	30.6	40,836	17.8
Health and sanitation	123,557	14.0	1,556	1.3
Public assistance	293,294	33.3	17,581	6.4
Education	9,394	1.1	136	1.5
Public ways and facilities	35,336	4.0	593	1.7
Recreation and culture	326	.1	128	64.6
Debt Service	42,432	4.8	18,877	80.1
Capital outlay	37,397	4.2	20,333	119.2
Total	$881,663	100.0%	$103,860	13.4%

As discussed above, the public protection increase is primarily due to new reporting requirements for Trial Court functions which require interfund transactions that result in an inflation of revenues and expenditures.

The public assistance increase is due to increased spending on federal programs and redevelopment activity.

Debt service increases are due to a full year of payments on the Pension Obligation bonds versus four months of interest only payments in fiscal year 1993-94.

Increases in capital outlay are primarily due to an increase in Public Facilities Corporation outlays over 1993-94, including $18.5 million spent in the acquisition of new buildings using the proceeds of debt issued in August 1994.

Enterprise Operations

The County Hospital had a retained deficit of $28,615,000 and the Health Maintenance Organization had retained earnings of $644,000, as of June 30, 1995. These amounts were after General Fund contributions of $15,457,000 and $18,773,000 respectively. The Hospital's retained deficit will be eliminated when its pension bond obligation is liquidated. The Major Risk Medical Insurance enterprise fund had retained earnings of $165,000. The Airport had a retained deficit of $1,261,000 due to costs associated with the construction of the new Byron Airport. Once the airport is fully operational, the deficit will be eliminated. The Employee Fitness Center had a retained deficit of $145,000.

Pension Trust Fund Operations

The Employees' Retirement Association had a fund balance at December 31, 1994, of $1,367,201,000 which reflected an increase of $333,148,000 over the previous year. This increase was primarily due to the County's issuance of $333.7 million in Pension Obligation Bonds, the proceeds from which were provided to the Association to reduce the County's unfunded pension benefit obligation. The unfunded portion of the pension benefit obligation, at December 31, 1994, was at 6.6% of the total compared to 30.1% in the prior year. Total Association assets were $1,386,750,000 at December 31, 1994.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short-term borrowing. The 1994-95 Tax and Revenue Anticipation Notes of $95 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, a non-profit public benefit corporation which assists the County in financing public buildings and facilities. New Leases between the County and the Corporation in 1994-95 totalled $23,090,000. Total obligations of the Public Facilities Corporation outstanding at June 30, 1995, were $231,039,000.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code Section 53601 which

allows investment maximums of 40% in banker's acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1995, was 5.77%.

Risk Management

The County is self-insured for workers' compensation, general and automobile liability, medical malpractice, dental, management long-term disability and unemployment insurance. The County maintains excess insurance policies to cover workers' compensation claims from $500,000 to $10 million, and general and automobile liability claims from $2 million to $10 million, and also purchases various insurance policies to cover exposures not feasible to self-insure or that can be purchased at reasonable cost.

The County's Risk Management office administers claims for the various programs, provides loss prevention services, and minimizes risks through various risk control strategies.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The Board of Supervisors selected the firm of KPMG Peat Marwick LLP to perform the 1994-95 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1993-94 Comprehensive Annual Financial Report. This was the thirteenth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid only for a period of one year. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller's department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kenneth J. Corcoran
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1995

ELECTED OFFICIALS

Supervisor, District 1	Jim Rogers
Supervisor, District 2	Jeff Smith
Supervisor, District 3	Gayle Bishop
Supervisor, District 4	Mark De Saulnier
Supervisor, District 5	Tom Torlakson
Assessor	Gus Kramer
Auditor-Controller	Kenneth J. Corcoran
Clerk-Recorder	Stephen L. Weir
District Attorney-Public Administrator	Gary T. Yancey
Sheriff-Coroner	Warren E. Rupf
Treasurer-Tax Collector	Alfred P. Lomeli

APPOINTED OFFICIALS

County Administrator	Philip J. Batchelor
County Counsel	Victor J. Westman
County Librarian	Anne Marie Gold
County Probation Officer	Gerald S. Buck
Director of Animal Services	Diane Iwasa
Director of Building Inspection	Franklin Lew
Director of Community Development	Harvey E. Bragdon
Director of Community Services	Joan V. Sparks
Director of Cooperative Extension (Acting)	Shelley Murdock
Director of General Services	Barton J. Gilbert
Director of Growth Management and Economic Development Agency	Val Alexeeff
Director of Health Services	Mark R. Finucane
Director of Human Resources	Leslie T. Knight
Executive Director of Private Industry Council	Arthur C. Miner
Director of Public Works	J. Michael Walford
County Welfare Director (Acting)	Robert Hofmann
Agricultural Commissioner-Director of Weights and Measures	John H. de Fremery
Municipal Court Administrator (Acting)	Nancy H. Rampani

Public Defender	Charles H. James
Superior Court Administrator-Jury Commissioner	Len LeTellier
Veterans' Services Officer	Gary D. Villalba
Chief, Bethel Island Fire Protection District	Jack Whitener
Chief, Contra Costa County Fire Protection District (Acting)	Allen Little
Chief, Crockett-Carquinez Fire Protection District	Jerry Littleton, Jr.
Chief, East Diablo Fire Protection District	Paul Hein
Chief, Moraga Fire Protection District (Acting)	Allen Little

Chief, Oakley Fire Protection District	Joe Tovar
Chief, Orinda Fire Protection District (Acting)	Allen Little
Chief, Riverview Fire Protection District	Allen Little
Chief, West County Fire Protection District (Acting)	Allen Little

AFFILIATED ORGANIZATIONS

Administrator, Employees' Retirement Association	Pat Wiegert
Executive Director, Housing Authority of the County of Contra Costa	Richard Martinez
President, Contra Costa County Public Facilities Corporation	John E. Whalen

Organizational Chart of County Government

BOARD OF SUPERVISORS (E)

COUNTY ADMINISTRATOR

JUSTICE SYSTEMS PROGRAMS

- DISTRICT ATTORNEY (E)
  - Family Support
  - Public Guardian
- MUNICIPAL COURTS (E)
- PROBATION
- PUBLIC DEFENDER
- SHERIFF-CORONER (E)
  - Court Security
  - Institutions
- SUPERIOR COURT (E)
  - Grand Jury

GENERAL GOVERNMENT

- AGRICULTURE-WEIGHTS AND MEASURES
- ANIMAL SERVICES
- ASSESSOR (E)
- AUDITOR-CONTROLLER (E)
- COUNTY ADMINISTRATOR
  - Affirmative Action
  - Clerk of the Board
  - Data Processing Services
  - Emergency Services
  - Revenue Collections
  - Risk Management
- COUNTY CLERK-RECORDER (E)
  - Elections
- COUNTY COUNSEL
- GENERAL SERVICES
  - Building and Grounds
  - Central Services
  - Fleet Management
  - Purchasing
- HUMAN RESOURCES
- TREASURER-TAX COLLECTOR (E)

HUMAN SERVICES

- COMMUNITY SERVICES
- COOPERATIVE EXTENSION
- HEALTH SERVICES
  - Alcohol-Drug Abuse
  - California Children's Services
  - Health Plan
  - Medical Services
  - Mental Health
  - Public Health
- LIBRARY
- PRIVATE INDUSTRY COUNCIL
- SOCIAL SERVICES
  - Office on Aging
- VETERANS' SERVICES

GROWTH MANAGEMENT

- GROWTH MANAGEMENT AND ECONOMIC DEVELOPMENT AGENCY
- BUILDING INSPECTION
  - Housing Rehabilitation
  - Land Information Systems
- COMMUNITY DEVELOPMENT
  - Comprehensive Planning
  - Economic Development
  - Land Development
  - Transportation Planning
- PUBLIC WORKS
  - Airport
  - Flood Control
  - Roads

SPECIAL DISTRICTS AND AUTHORITIES

- FIRE DISTRICTS
- POLICE DISTRICTS
- RECREATION DISTRICTS
- REDEVELOPMENT
- SANITARY DISTRICTS

AFFILIATED ORGANIZATIONS

- EMPLOYEES' RETIREMENT ASSOCIATION
- HOUSING AUTHORITY (1)
- PUBLIC FACILITIES CORPORATION

(E = Elected)

1. Housing Authority Board has same members as Board of Supervisors

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1994

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

FINANCIAL SECTION

KPMG Peat Marwick LLP

One Kaiser Plaza
Oakland, CA 94612

Independent Auditors' Report

The Honorable Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general-purpose financial statements of the County of Contra Costa as of and for the year ended June 30, 1995, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa as of June 30, 1995, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

As further described in note 1C. to the general-purpose financial statements, the County adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 22, *Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds*.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

KPMG Peat Marwick LLP

Oakland, California
November 3, 1995

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS

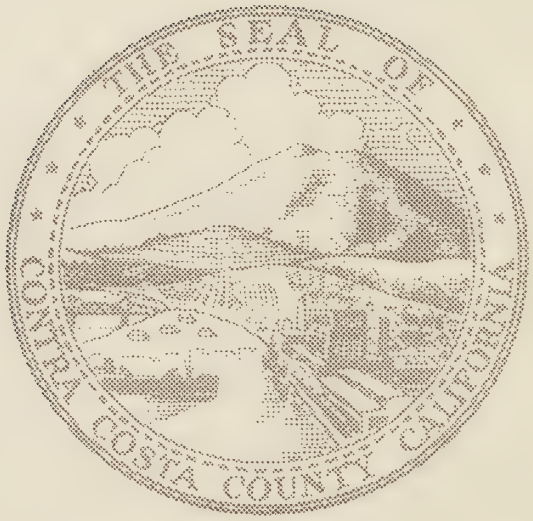
JUNE 30, 1995

(In Thousands)

Assets & Other Debits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	$ 117,317	75,937	19,440	26,296
Land held for sale		2,189		
Accounts receivable and accrued revenue	56,268	13,755	2,125	1,113
Inventories	1,627			
Due from other funds	35,380	5,975	797	203
Taxes receivable				
Advances to other funds	598	10,484		
Notes receivable		2,372		
Prepaid items and deposits	2,854	4,807		
Fixed assets, net				
Amount available in debt service funds				
Amount to be provided for retirement of long term obligations				
Total Assets & Other Debits	$ 214,044	115,519	22,362	27,612
Liabilities, Equity & Other Credits				
Liabilities:				
Warrants outstanding				
Short term notes	95,000			
Accounts payable and accrued liabilities	27,990	9,214	5,278	831
Employee benefits payable				
Due to other funds	14,768	10,739	1	529
Welfare program advances	14,639			
Capital lease obligations				
Unapportioned taxes				
Tax loss guarantees				
Due to other agencies and districts				
Certificates of participation, net				
Advances from other funds		2,603		
Deferred revenue and credits	10,077	7,056	82	4
Deferred compensation				
Notes payable				
Pension and other bonds payable				
Special assessment debt with government commitment				
Other non – current liabilities				
Total Liabilities	162,474	29,612	5,361	1,364
Equity & Other Credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings (deficit):				
Reserved for debt service				
Unreserved				
Fund balances:				
Reserved	14,843	26,345	17,001	9,096
Unreserved:				
Designated	5,679	5,052		14,966
Undesignated	31,048	54,510		2,186
Total Equity & Other Credits	51,570	85,907	17,001	26,248
Total Liabilities, Equity & Other Credits	$ 214,044	115,519	22,362	27,612

See accompanying notes to general – purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		(Memorandum Only) Totals
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
139,519	70,813	2,028,889			2,478,211
					2,189
11,682	328	29,702			114,973
837					2,464
14,236	2,313	41,873			100,777
		71,266			71,266
		2,500			13,582
					2,372
1,770		40			9,471
63,862		65	515,596		579,523
				17,001	17,001
				504,733	504,733
231,906	73,454	2,174,335	515,596	521,734	3,896,562
		59,851			59,851
					95,000
16,110	57,137	23,783			140,343
4,148		41		20,649	24,838
10,973	703	63,094			100,807
					14,639
3,808				31,347	35,155
		66,414			66,414
		24,709			24,709
		481,214			481,214
122,773				105,455	228,228
				10,979	13,582
16,793					34,012
		88,028			88,028
				1,555	1,555
55,435				317,726	373,161
				34,023	34,023
1,031					1,031
231,071	57,840	807,134		521,734	1,816,590
30,067					30,067
			515,596		515,596
11,249					11,249
(40,481)	15,614				(24,867)
		1,367,201			1,434,486
					25,697
					87,744
835	15,614	1,367,201	515,596		2,079,972
231,906	73,454	2,174,335	515,596	521,734	3,896,562


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1995

(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Totals
Revenues:					
Taxes	$ 89,992	69,323	5,462	2,408	167,185
Licenses, permits and franchise fees	4,978	8,301		53	13,332
Fines, forfeitures and penalties	18,371	2,935			21,306
Use of money and property	12,693	4,655	12,131	1,121	30,600
Intergovernmental	383,118	93,676	416	1,140	478,350
Charges for services	116,447	23,389		518	140,354
Other revenue	11,635	3,288			14,923
Total Revenues	637,234	205,567	18,009	5,240	866,050
Expenditures:					
Current:					
General government	67,825	2,003			69,828
Public protection	157,135	112,964			270,099
Health and sanitation	114,585	8,972			123,557
Public assistance	238,859	54,435			293,294
Education	122	9,272			9,394
Public ways and facilities	9,454	25,882			35,336
Recreation and culture		326			326
Debt Service:					
Principal			7,742		7,742
Interest	4,469		30,221		34,690
Capital outlay	3,477	4,159	20,874	8,887	37,397
Total Expenditures	595,926	218,013	58,837	8,887	881,663
Excess (deficiency) of revenues over (under) expenditures	41,308	(12,446)	(40,828)	(3,647)	(15,613)
Other Financing Sources (Uses):					
Operating transfers in	24,266	19,075	19,543	448	63,332
Operating transfers out	(71,628)	(2,001)		(192)	(73,821)
Advances from other funds		1,425			1,425
Repayment of advances		(1,289)		(300)	(1,589)
Proceeds from issuance of debt		1,342	22,992	2,226	26,560
Capital lease financing	3,477				3,477
Total Other Financing Sources (Uses)	(43,885)	18,552	42,535	2,182	19,384
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,577)	6,106	1,707	(1,465)	3,771
Fund Balances at Beginning of Year, as Previously Reported	50,213	78,076	9,043	24,663	161,995
Adjustments to beginning fund balance	4,664	990	6,018	3,288	14,960
Fund Balances at Beginning of Year, as Restated	54,877	79,066	15,061	27,951	176,955
Residual equity transfer in	5	735	238		978
Residual equity transfer out	(735)		(5)	(238)	(978)
Fund Balances at End of Year	$ 51,570	85,907	17,001	26,248	180,726

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL, SPECIAL REVENUE, AND CERTAIN DEBT SERVICE AND CAPITAL PROJECTS FUNDS

YEAR ENDED JUNE 30, 1995

(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 89,666	89,992	326
Licenses, permits and franchise fees	5,329	4,978	(351)
Fines, forfeitures and penalties	18,534	18,371	(163)
Use of money and property	10,021	12,693	2,672
Intergovernmental	385,854	383,118	(2,736)
Charges for services	134,047	116,447	(17,600)
Other revenue	12,403	11,635	(768)
Total Revenues	655,854	637,234	(18,620)
Expenditures:			
Current:			
General government	79,992	67,825	12,167
Public protection	165,463	157,135	8,328
Health and sanitation	116,317	114,585	1,732
Public assistance	245,568	238,859	6,709
Education	126	122	4
Public ways and facilities	11,461	9,454	2,007
Recreation and culture	1		1
Debt service	4,469	4,469	
Capital outlay	3,477	3,477	
Total Expenditures	626,874	595,926	30,948
Excess (deficiency) of revenues over (under) expenditures	28,980	41,308	12,328
Other Financing Sources (Uses):			
Operating transfers in	24,266	24,266	
Operating transfers out	(79,147)	(71,628)	7,519
Advances from other funds			
Repayment of advances			
Proceeds from issuance of debt			
Capital lease financing		3,477	3,477
Total Other Financing Sources (Uses)	(54,881)	(43,885)	10,996
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(25,901)	(2,577)	23,324
Fund Balances (Deficits) at Beginning of Year, as Previously Reported	50,213	50,213	
Adjustments to beginning fund balance		4,664	4,664
Fund Balances (Deficits) at Beginning of Year, as Restated	50,213	54,877	4,664
Residual equity transfer In		5	5
Residual equity transfer out		(735)	(735)
Fund Balances (Deficits) at End of Year	$ 24,312	51,570	27,258

See accompanying notes to general-purpose financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
63,395	69,323	5,928	2,291	2,140	(151)	2,340	2,408	68
8,434	8,301	(133)					53	53
3,029	2,935	(94)						
3,433	4,655	1,222	819	1,333	514	382	1,006	624
90,953	93,676	2,723	405	416	11	1,312	1,140	(172)
26,249	23,389	(2,860)						
6,991	3,288	(3,703)				10,525		(10,525)
202,484	205,567	3,083	3,515	3,889	374	14,559	4,607	(9,952)
2,803	2,003	800						
146,952	112,964	33,988						
11,632	8,972	2,660						
54,230	54,435	(205)						
12,551	9,272	3,279						
45,697	25,882	19,815						
2,302	326	1,976						
			22,596	22,168	428			
3,007	4,159	(1,152)	45	7	38	19,413	5,170	14,243
279,174	218,013	61,161	22,641	22,175	466	19,413	5,170	14,243
(76,690)	(12,446)	64,244	(19,126)	(18,286)	840	(4,854)	(563)	4,291
26,587	19,075	(7,512)	18,973	18,862	(111)	448	448	
(2,001)	(2,001)					(185)	(185)	
1,425	1,425							
(1,289)	(1,289)					(300)	(300)	
	1,342	1,342						
24,722	18,552	(6,170)	18,973	18,862	(111)	(37)	(37)	
(51,968)	6,106	58,074	(153)	576	729	(4,891)	(600)	4,291
78,076	78,076		(14)	(14)		24,663	24,663	
	990	990		36	36		(1)	(1)
78,076	79,066	990	(14)	22	36	24,663	24,662	(1)
	735	735						
26,108	85,907	59,799	(167)	598	765	19,772	24,062	4,290

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (DEFICITS)/FUND BALANCES – ALL PROPRIETARY FUND TYPES AND PENSION TRUST FUND

YEAR ENDED JUNE 30, 1995

(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only) Totals
	Enterprise	Internal Service	Pension Trust	1995
Operating Revenues:				
Charges for services	$ 180,119	27,126		207,245
Earnings on investments			51,066	51,066
Net loss on investments			(10,486)	(10,486)
Contributions			372,668	372,668
Total Operating Revenues	180,119	27,126	413,248	620,493
Operating Expenses:				
Salaries and employee benefits	89,573	302	909	90,784
Services and supplies	91,723	5,470	1,339	98,532
Other charges	5,637			5,637
Benefit and claim payments		15,545	77,895	93,440
Depreciation	2,619			2,619
Total Operating Expenses	189,552	21,317	80,143	291,012
Operating Income (Loss)	(9,433)	5,809	333,105	329,481
Nonoperating Revenue (Expenses):				
Interest income	1,621	3,933		5,554
Interest expense	(3,520)			(3,520)
Loss on disposal of fixed assets	(135)			(135)
Total Nonoperating Revenues (Expenses)	(2,034)	3,933		1,899
Income (Loss) Before Operating Transfers	(11,467)	9,742	333,105	331,380
Operating transfers in	34,302			34,302
Operating transfers out	(23,815)			(23,815)
Net Income (Loss)	(980)	9,742	333,105	341,867
Add depreciation on contributed capital	381			381
Increase (Decrease) in Retained Earnings/ Fund Balance	(599)	9,742	333,105	342,248
Retained Earnings (Deficit)/ Fund Balance at Beginning of Year as Previously Reported	(28,617)	3,642	1,034,053	1,009,078
Adjustment to beginning retained earnings	(16)	2,230	43	2,257
Retained Earnings (Deficit)/Fund Balance at Beginning of Year, as Restated	(28,633)	5,872	1,034,096	1,011,335
Retained Earnings (Deficit)/ Fund Balance at End of Year	$ (29,232)	15,614	1,367,201	1,353,583

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES

YEAR ENDED JUNE 30, 1995

(In Thousands)

	Proprietary Fund Types		(Memorandum only)
	Enterprise	Internal Service	Totals
Operating Income (Loss)	$ (9,433)	5,809	(3,624)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	2,619		2,619
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable and accrued revenue	13,467	722	14,189
Decrease (increase) in inventories	(40)		(40)
Decrease (increase) in amounts due from other funds	(3,854)	(334)	(4,188)
Decrease (increase) in prepaid items and deposits	(730)		(730)
Increase (decrease) in accounts payable and accrued liabilities	697	(1,464)	(767)
Increase (decrease) in employee benefits payable	401		401
Increase (decrease) in amounts due to other funds	(6,509)	17	(6,492)
Increase (decrease) in deferred revenue and credits	1,021		1,021
Net Cash Provided by (Used for) Operating Activities	(2,361)	4,750	2,389
Cash Flows from Noncapital Financing Activities:			
Decrease in advances from other funds	(315)		(315)
Operating transfers in	34,302		34,302
Operating transfers out	(23,815)		(23,815)
Net Cash Provided by Noncapital Financing Activities	10,172		10,172
Cash Flows from Capital and Related Financing Activities:			
Payments on state loans			
Lease purchase obligation principal payments	(305)		(305)
Payment on UAAL obligation	(99)		(99)
Interest paid on bonds payable	(3,520)		(3,520)
Capital contributions	5,910		5,910
Acquisitions of fixed assets	(15,082)		(15,082)
Net Cash Used for Capital and Related Financing Activities	(13,096)		(13,096)
Cash Flows from Investing Activities:			
Interest income	1,621	3,933	5,554
Net Cash Provided by Investing Activities	1,621	3,933	5,554
Net increase (decrease) in cash and cash equivalents	(3,664)	8,683	5,019
Cash and Cash Equivalents – July 1, 1994	143,183	62,130	205,313
Cash and Cash Equivalents – June 30, 1995	$ 139,519	70,813	210,332
Noncash Investing, Capital and Financing Activities:			
New lease purchase obligations	$ 2		2
Increase in certificates of participation payable	$ 104		104
Fixed assets acquired through lease purchase	$ 929		929
Capitalized interest	$ 7,775		7,775
Noncash retained earnings adjustment	$	2,230	2,230

See accompanying notes to general – purpose financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors. These financial statements present all the fund types and account groups of the County and its component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations.

Blended Component Units

The Housing Authority of the County of Contra Costa was established to provide housing for the County's low and moderate income residents. Its board members are the same as the County Board of Supervisors. The financial activities of the Authority are reported in special revenue and debt service funds. The fiscal year of the Authority ends on March 31st and its financial activities are reported as of that date.

The Contra Costa County Public Facilities Corporation was established to provide financing for the acquisition, construction, improvement and remodeling of public buildings and facilities for the County. The County appoints a voting majority of the governing board and is able to impose its will on the Corporation. The activities of the Corporation are reported in a debt service fund.

The Contra Costa County Redevelopment Agency was established for the purpose of redeveloping certain areas of the County designated as project areas. Its board members are the same as the County Board of Supervisors. The financial activities of the Agency are reported in special revenue, debt service and capital projects funds.

The County has 41 agencies referred to as County Service Areas. Each is established by the County

for the purpose of providing specific services in a defined geographic area. Their board members are the same as the County Board of Supervisors. These agencies are reported in Special Revenue Funds. County Service Areas and the special revenue fund in which each is reported include: Fire Protection - Bethel Island Fire Protection, Contra Costa Fire Protection, Crockett-Carquinez Fire Protection, East Diablo Fire Protection, Moraga Fire Protection and Orinda Fire Protection; Flood Control - Flood Control District, Storm Drainage District, Storm Drain Maintenance District #4 and Storm Drain District #Z-16; Health and Sanitation -Sanitation Districts #5, #6, #15 and #19; Service Areas - Service Areas D-2, EM-1, L-100, LIB-2, LIB-10, LIB-12, LIB-13, M-1, M-8, M-16, M-17, M-20, M-23, M-25, M-26, M-27, M-28, R-4, R-7, R-8, R-9, R-10 and RD-4; Law Enforcement - Service Areas P-1, P-5 and P-6; Other Special Revenue -Contra Costa County Water Agency.

Complete financial statements for each of the individual component units may be obtained at the unit's administrative offices as follows:

Housing Authority of the County of Contra Costa, 3133 Estudillo St., Martinez, CA 94553
Contra Costa County Public Facilities Corporation, 651 Pine Street, 11th Floor, Martinez, CA 94553
Contra Costa County Redevelopment Agency, 651 Pine Street, 5th Floor North Wing, Martinez, CA 94553
County Service Areas, County Auditor-Controller, 625 Court Street, Room 103, Martinez, CA 94553

B. Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general government activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term

obligations (debt service funds). The General Fund is used to account for all activities of the County not accounted for in one of the other fund types.

Proprietary funds are used to account for activities similar to those in the private sector, where the measurement focus is upon determination of net income and capital maintenance. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the flow of current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Fixed assets purchased with governmental funds are recorded in the General Fixed Assets Account Group. Liabilities, which are estimated to be payable within the next year, are considered current liabilities and are recorded in the governmental fund types; remaining amounts are reported in the General Long-Term Obligations Account Group. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the pension trust fund are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term obligations, are recorded when the related fund liability is incurred. Principal and interest

on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

The County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement Number 22 (GASB 22) *Accounting for Taxpayer Assessed Tax Revenues in Governmental Funds* as it relates to sales tax revenues collected by the State on behalf of the County. Under this new standard, sales tax revenues are recorded using the modified accrual basis of accounting. Prior to adoption of GASB 22, sales tax revenues were accounted for as received. The cumulative effect of applying this Statement has been reported retroactively as a restatement of fund balance at June 30, 1994 in the accompanying financial statements in the amount of $4,664,000 and $1,085,000 in the General and Special Revenue Funds, respectively. (Note 10).

Other major revenues susceptible to accrual are franchise fees, intergovernmental, interest revenue and charges for services. Vehicle license fees reported to the State on behalf of the County for the period ending June 30th, are also recognized as revenues. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue transaction does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Government Accounting Standards Board Statement Number 20 (GASB 20)

The County has elected under Governmental Accounting Standards Board (GASB) Statement 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, to not apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989. As required under GASB Statement 20, the County will continue to apply all applicable GASB pronouncements, as well as statements and interpretations of FASB, the Accounting Principles Board (APB) Opinions and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements.

E. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 through 29144 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget each fiscal year after a series of Public Hearings. Budgets are adopted for the general, special revenue, required debt service and required capital projects funds on the modified accrual basis.

The results of operations as presented in the budget-to-actual comparison statements are on the generally accepted accounting principles (GAAP) basis. A reconciliation between those funds which are budgeted and those which are not follows (in thousands).

	Debt Service	Capital Projects
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses (Budgeted Funds)	$ 576	(600)
Adjustment:		
Budgets not adopted for the:		
Public Facilities Corporation	2,174	
Assessment Districts	(1,043)	(865)
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses (All Budgeted and Non-Budgeted Funds)	$ 1,707	(1,465)

Expenditures are controlled at the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments, are approved by the Board of Supervisors, as are supplemental appropriations normally financed by unanticipated revenues received during the year. Approximately $137,984,000 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year, of which, $60,240,000 was for the General Fund. The Board has delegated authority to the County Administrator to approve transfers of appropriations between object level classifications within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations, except for a Trial Court Funding related adjustment required to conform to new State reporting requirements. This adjustment added $26,376,000 of appropriations in the General Fund and $38,307,000 of appropriations in a new special revenue fund, all of which represented increases for interfund transactions. All appropriations lapse at year end.

F. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general, special revenue, debt service and capital projects funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

H. Inventories

Inventories are valued at cost on a first-in, first-out basis. The cost is recorded as an expenditure/expense at the time individual items are withdrawn from inventory (consumption method) in both governmental and proprietary funds.

I. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on all proprietary fund fixed assets using the straight-line method over the following estimated useful lives: buildings, 25-40 years; improvements, 10-20 years; and equipment, 3-20 years. Depreciation recognized on assets acquired or constructed through resources externally restricted for capital acquisitions is closed to the appropriate contributed capital account and reported on the operating statement as an adjustment to retained earnings.

J. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation hours. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70% of their sick leave accruals and have been employed three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50% of accrued sick leave, however, the amount of sick leave payable is di minimus. Accordingly, no accrual for sick leave has been made in the accompanying financial statements. Accrued vacation at June 30, 1995, equals $24,838,000 which includes $20,649,000 attributable to the General and Special Revenue funds, $4,148,000 recorded in the Enterprise Fund, and $41,000 recorded in the Pension Trust Fund. Amounts attributable to the General and Special Revenue Funds are not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the General Long-Term Obligations Account Group. In proprietary funds, accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. In compliance with GASB Statement 16, the amounts reported include estimated employer liability for taxes and workers' compensation premiums.

K. Total Columns on Combined Statements

Total columns on the accompanying combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with generally accepted

accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund. Income from pooled investments is allocated to the funds based on average daily balances.

Cash and investments at June 30, 1995, (December 31, 1994, for the pension trust fund and March 31, 1995, for the Housing Authority) are as follows (in thousands):

	County & Agencies	Pension Trust Fund	Total
Deposits	$ 293,197	92,566	385,763
Investments	808,440	1,284,008	2,092,448
Total	$1,101,637	1,376,574	2,478,211

A. Deposits

The carrying amount of deposits includes a bank balance of $74,530,000. The Government Code requires California banks and savings and loan associations to secure the County's bank balance not covered by federal deposit insurance. The County does not rely on FDIC insurance, and banks fully collateralize all balances by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150%, and the market value of government securities must equal at least 110% of the value of the bank balance. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for the County.

The remaining deposits of $311,233,000 include uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County, agencies and/or the pension trust fund, including deferred compensation assets.

B. Investments

Investments are stated at cost or amortized cost, except for assets of deferred compensation plans which are reported at market value and investments in real estate held by the Employees' Retirement Association (pension trust fund) which is reported on an adjusted cost basis.

The pension trust has the ability and intent to hold real estate investments long term and recognizes a loss from these investments only if the loss is deemed other than temporary or if the property is being offered for sale at a price less than book value. It is the policy of the pension trust to have bi-annual appraisals performed on real estate holdings.

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, banker's acceptances, repurchase agreements and reverse repurchase agreements.

Pension trust fund investments are authorized by the County Employees Retirement Law of 1937. Statutes authorize a "prudent investor" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the pension trust fund are categorized separately on the following page to give an indication of the level of credit risk assumed by each investment portfolio for their respective year ends. Category 1 includes investments that are insured or registered, or securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments with the securities held by the counterparty's trust department or agent in the County's name or in agent's nominee name with subsidiary records listing the County as the legal owner. Category 3 includes uninsured and unregistered investments, with the securities held by the counterparty or by its trust department or agent but not in the County's name. Investments not evidenced by securities that exist in physical or book form cannot be categorized.

Investments (at carrying amount) and related market values as of June 30, 1995, (December 31, 1994, for the pension trust fund and March 31, 1995 for the Housing Authority) are shown on the following page (in thousands):

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

	Category 1	Category 2	Category 3	Carrying Amount	Market Value
County & Agencies					
Negotiable C.D.s	$ 117,487			117,487	116,515
Certificates of Deposit	11,839			11,839	11,839
U.S. Government Securities	237,224			237,224	229,907
Commercial Paper	80,431			80,431	80,382
Medium Term Notes	20,834			20,834	21,010
Banker's Acceptances	9,050			9,050	8,990
Repurchase Agreements		179,534		179,534	179,534
Total	$ 476,865	179,534		656,399	648,177
State Treasurer's Investment Pool				113,448	113,448
Bank Asset Management Funds				28,626	28,626
Joint Power-Asset Management Program Funds				9,967	9,967
Total Investments				$808,440	800,218
Pension Trust Fund					
Common & Preferred Stocks	$ 617,921			617,921	701,326
Corporate & Government Bonds	548,477			548,477	520,045
Repurchase Agreements			8,000	8,000	8,000
Total	$1,166,398		8,000	1,174,398	1,229,371
Real Estate				109,572	102,977
Mortgages				38	38
Total Investments				$1,284,008	1,332,386

C. Derivative Financial Instruments

In accordance with California statutes, the County may invest in a wide variety of investment instruments, including asset backed securities, such as collateralized mortgage obligations and principal-only strips, forward contracts and reverse repurchase agreements. Asset backed securities and forward contracts held at June 30, 1995, are reported at cost or amortized cost in the balance sheet. Reverse repurchase agreements expired without replacement during the fiscal year.

Collateralized mortgage obligations are based on cash flow from mortgage payments on underlying mortgages. They may be adversely affected by mortgage defaults and declines in collateralized property values. Principal-only strips are instruments purchased at a discount to face value. At maturity, principal repayment is received at full face value.

The Treasurer holds collateralized mortgage obligations and principal-only strip instruments for the benefit of some County Schools. Those Schools utilize the services of an independent financial advisor in determining their investment strategy.

The County Employees' Retirement Association has investments with trustees who hold part of their portfolio in collateralized mortgage obligations.

The County has entered into one forward contract to obtain a fixed rate of interest on money held for future debt payments.

The investments discussed above, which are included in the accompanying financial statements, represent 4% of total investments. Effective January 1, 1996, state law will require the County to establish an investment oversight committee. The County is currently in the process of appointing committee members.

3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding March 1st, which is also the lien date. State code requires tax rates to be set no later than the first workday in September unless the Board of Supervisors elect to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31st.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1st of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the secured tax losses reserve fund. This reserve is used to offset the impact of accumulated delinquency remaining at year end. Property taxes which have been collected in advance of the levy year are reported in unapportioned taxes in the Fiduciary Fund.

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1995, (March 31, 1995 for the Housing Authority) (in thousands):

	Balance July 1, 1994	Additions	Deletions	Transfers	Balance June 30, 1995
Land	$ 31,597	570	516		31,651
Buildings & Improvements	261,349	16,672	8,593	58	269,486
Building & Improvements-Lease Purchase	110,897	25,147		(58)	135,986
Equipment	63,735	6,174	3,289	278	66,898
Equipment-Lease Purchase	10,433	1,420		(278)	11,575
Total	$ 478,011	49,983	12,398		515,596

Enterprise fund fixed assets at June 30, 1995, were as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Total Enterprise Funds
Land	$ 8,806		426		9,232
Buildings & Improvements	24,540	27	17,773	73	42,413
Buildings & Improvements-Lease Purchase	3,074				3,074
Construction in Progress**			18,044		18,044
Equipment	599	83	15,426	304	16,412
Equipment-Lease Purchase	47		994	15	1,056
Total	37,066	110	52,663	392	90,231
Less Accumulated Depreciation	5,948	56	20,085	280	26,369
Net Fixed assets	$ 31,118	54	32,578	112	63,862

**Hospital replacement project.

5. SHORT TERM NOTES

On June 30, 1995, the County had tax and revenue anticipation notes outstanding in the amount of $95,000,000 with interest at 4.25% per annum. The notes were issued July 5, 1994, and redeemed July 7, 1995. The redemption monies were from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1994-95 was $3,981,000 with an additional $79,000 incurred in July, 1995.

6. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 1995, (March 31, 1995, for Housing Authority) for all operating leases and month-to-month lease arrangements amounted to $5,173,000 for the general fund, $1,235,000 for the special revenue funds, and $871,000 for the enterprise funds.

At June 30, 1995, (March 31, 1995, for Housing Authority) the future minimum rental payments required under noncancelable operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal Year ending June 30	General Fund	Special Revenue Funds	Enterprise Funds
1996	$ 1,945	217	165
1997	1,349	169	170
1998	576	87	106
1999	290	8	86
2000	240	4	59
Thereafter	3,028	—	—
Total	$ 7,428	485	586

B. Capital Leases

The County has capital lease purchase agreements with the Contra Costa County Public Facilities Corporation, with the Employees' Retirement Association, and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long-term obligations, and are summarized in Note 7.

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1995, (March 31, 1995, for Housing Authority) (in thousands):

	Balance July 1, 1994	Additions	Retirements	Balance June 30, 1995
General Long-Term Obligations				
Employee benefits payable	$ 19,612	1,069	(32)	20,649
Capital lease obligations	31,149	3,695	(3,497)	31,347
Advances from other funds	11,248	1,477	(1,746)	10,979
Certificates of participation, net	86,765	23,090	(4,400)	105,455
Notes payable	6,112	117	(4,674)	1,555
Pension bonds payable	281,538		(492)	281,046
Other bonds payable	37,320		(640)	36,680
Special assessment debt with government commitment (1)		36,160	(2,137)	34,023
Total	$473,744	65,608	(17,618)	521,734
Enterprise Funds				
Employee benefits payable	$ 3,747	418	(17)	4,148
Capital lease obligations	4,111	2	(305)	3,808
Certificates of participation, net	122,669	104		122,773
Advances from other funds	315		(315)	
Pension bonds payable	55,534		(99)	55,435
Total	$186,376	524	(736)	186,164

(1) Debt of Assessment Districts unreported in the prior year general-purpose financial statements (see note 10).

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and employee benefits payable that have indefinite maturities, outstanding at June 30, 1995, (March 31, 1995, for Housing Authority) (in thousands):

	General Long-Term Obligations				Enterprise Funds		
Fiscal Year Ending June 30,	Capital Lease Obligation	Bonds & Notes Payable	C.O.P. Obligations	Special Assessment Debt	Bond** & Lease Obligations	C.O.P* Obligations	Total
1996	$ 4,415	24,672	13,117	4,574	4,632	7,775	59,185
1997	3,886	27,127	13,036	4,261	4,780	7,775	60,865
1998	3,438	27,216	11,637	3,794	4,938	7,775	58,798
1999	3,191	28,452	11,164	3,720	5,985	10,578	63,090
2000	2,982	29,794	11,275	3,733	6,270	10,567	64,621
2001-2005	11,054	172,817	50,288	17,011	33,055	52,720	336,945
2006-2010	10,115	208,414	30,984	9,747	38,934	49,451	347,645
Thereafter	20,912	46,444	41,308	10,515	2,961	119,930	242,070
Total	59,993	564,936	182,809	57,355	101,555	266,571	1,233,219
Less Amount Representing Interest	28,646	245,655	77,354	23,332	42,018	140,987	557,992
Liability at June 30, 1995	$ 31,347	319,281	105,455	34,023	59,537	125,584	675,227

* Enterprise Certificates of Participation (C.O.P.) Obligations are reported before discount of $2,811,000 and reflect the Hospital Replacement Project C.O.P. debt payment requirements.

** Enterprise Bond reported before discount of $294,000.

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1995, are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 1995
Public Facilities Corporation(1)					
1988 Consolidated Capital Projects	$ 61,690	2,085-4,395	2008	7.0-7.8%	43,635
1992 Consolidated Capital Projects	37,300	1,080-2,220	2019	5.5-9.5	35,185
Hospital Replacement Project	125,584	2,885-9,995	2022	5.7-7.05	125,584
1992 Municipal Project	4,750	415-590	2002	4.4-5.5	3,545
1995 Various Capital	23,090	270-450	2004	5.2-6.5	23,090
					231,039
Special Revenue General Obligation Bonds(2)					
Sanitation	1,475	40-120	1998	6.00	345
Recreation and Park	4,485	340-510	2004	3.25.-5.10	4,190
Storm Drainage	200	5	2005	4.25	50
					4,585
Redevelopment Agency Notes and Bonds Payable					
Tax Allocation Bonds(3)	29,315	295-15,500	2023	5.25-7.02	29,315
Property(2)	1,200		1997	9.0	1,200
					30,515
Special Revenue Notes Payable(4)					
Sanitation District 5	75	3-8	2000	7.4	40
Flood Control	50	50	1996	4.11-6.29	50
Storm Drain 15 A	80		1996	NONE	80
Service Area D-2	36	10	1996	NONE	26
					196

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 1995
Housing Authority (at March 31, 1995)					
Notes Payable	539	60	1997	6.6	159
Bonds	3,480	230	2007	3.18-5.0	2,780
					2,939
Pension Obligation Bonds(5)	337,365	3,245-44,560	2011	4.90-6.85	336,775
Special Assessment Debt with Government Commitment(6)					
Central Sanitary District #55	53	5	1996	7-7.25	5
Stege Sanitary District	109	12-13	2001	7.75	68
Crow Canyon East 79-5	2,918	302	1996	8.0	290
Crow Canyon West 79-4	4,507	413	1996	9.1	395
East Bates Ave. 93-1	2,105	238-248	2006	4.36-6.98	2,020
Hidden Pond Road 93-2	757	73-83	2009	4.36-7.20	735
Kensington 91-1	4,684	178-967	2012	5.0-6.35	4,590
Mrack Road 92-1	2,313	159-226	2013	6.1-7.9	2,298
Pleasant Hill 87-1	8,785	837-860	2004	4.5-7.3	6,085
Pleasant Hill BART 93-5	1,530	99-145	2014	4.89-6.93	1,472
Rancho Paraiso 93-4	5,905	489-654	2016	4.48-7.74	5,905
San Pablo Creek 91-3	540	73-104	1999	5.3-6.4	405
San Ramon 73-3	9,149	316	1996	6.5-6.7	305
San Ramon Valley 93-3	2,191	346-352	2001	4.56-6.61	1,985
San Ramon 89-1	980	104-113	2004	6.25-7.85	775
San Ramon 89-2	481	77-78	1997	6.25-6.9	210
Wayside Plaza 91-2	2,010	212-225	2006	6.75-7.20	1,765
Pleasant Hill BART CFD1 91-1	4,555	385-584	2016	6.25-8.125	4,545
Pleasant Hill BART CFD 92-1	171	15-22	2015	8.0	170
				Total	34,023

NOTES:

(1) Debt service payments are made from lease payments by the County General and Special Revenue funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) Debt service payments are made from tax increment financing.

(4) Debt service payments are made from drainage fees and sanitation fees.

(5) Debt service payments are made from retirement contributions.

(6) Debt service payments are made from special assessments levied on property owners in each assessment district. The County administers the assessment and repayment of these bonds. Since early redemption is allowed, there may be differences between the earnings on money received from property owners wishing to pay off their debt early and the interest obligation that accumulates on their debt between the time they submit funds to the County and the next available redemption date, as stated in the bond's Official Statement. The County has historically funded this difference, and to that extent may be obligated in some manner for this debt.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

A. Issuance of New Debt and Advance Refunding

On August 23, 1994, the Public Facilities Corporation sold certificates of participation aggregating $23,090,000 to purchase four buildings: for Health Service's occupancy and use - 597 Center Ave, Martinez and 205 41st Street, Richmond; for Social Service's occupancy and use - 1305 MacDonald, Richmond and 151 Linus Pauling Drive, Hercules. Certificates mature annually from August 1, 1995, through 2024, and will incur interest at rates ranging from 5.20% to 6.50%.

At June 30, 1995, the amount of outstanding obligations considered defeased, including obligations defeased in prior years is $39,550,000.

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

8. INTERFUND BALANCES

Account balances at June 30, 1995, are as follows (in thousands):

	Due From Other Funds	Due to Other Funds	Advances From Other Funds	Advances to Other Funds
General Fund	$ 35,380	14,768		598
Special Revenue Funds:				
Road	877	2,222		
Library	26	176		
Fire Protection	530	581		
Health and Sanitation	87	898		
Service Areas	496	730	26	1,122
Flood Control	375	1,498		7,259
Law Enforcement	51	331		
Courts & Criminal Justice	1,811	3,134	400	
Recorder/Clerk Modernization	6	1		
Other Special Revenue	15	47		2,103
Land Development	1,027	619		
Redevelopment (RA)	275	75	2,177	
Housing Authority	256			
Child Development	143	427		
Debt Service:				
Pension Bond	797			
Assessment Districts		1		
Capital Projects Funds:				
Redevelopment Agency	200	311		
West County	3	7		
Assessment Districts		211		
Enterprise Funds:				
Airport	11	120		
Employee Fitness Center	3	14		
County Hospital	11,007	6,137		
Health Maintenance Organization	3,201	4,673		
Major Risk Medical Insurance	14	29		
Subtotal	$ 56,591	37,010	2,603	11,082

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

	Due From Other Funds	Due to Other Funds	Advances From Other Funds	Advances To Other Funds
Balance Forward from previous page:	$ 56,591	37,010	2,603	11,082
Internal Service Funds:				
Self-Insurance	2,313	703		
Trust and Agency Funds:				
Tax Distribution	5,388	7,831		
Schools and Special Districts	29,089	24,064		2,500
Other Agencies	5,875	31,199		
Employees' Retirement Association	1,521			
Long-Term Obligations:			10,979	
Subtotal	100,777	100,807	13,582	13,582
Adjustments:				
Housing Authority reported as of March 31, 1995		256		
Pension Trust reported as of December 31, 1994	290	4		
Total	$ 101,067	101,067	13,582	13,582

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1995, (in thousands):

	General Fund	Special Revenue Funds*	Debt Service Funds*	Capital Projects Funds	Pension Trust Fund*	Total
Reserved for:						
Encumbrances	$ 10,239	7,969		146		18,354
Inventories	1,627					1,627
Debt Service			17,001			17,001
Advances to other funds	598	10,484				11,082
Prepaid items and deposits**	2,379	4,807				7,186
Land held for sale		2,189				2,189
Employee retirement benefits					1,367,201	1,367,201
Redevelopment Projects***				8,950		8,950
General reserve		896				896
Total	$ 14,843	26,345	17,001	9,096	1,367,201	1,434,486
Designated for:						
Authorized expenditures	$ 2,726	2,189				4,915
Equipment replacement	2,953	2,863				5,816
Future redevelopment projects				14,966		14,966
Total	$ 5,679	5,052		14,966		25,697

* Pension Trust Fund reported as of December 31, 1994. Housing Authority reported as of March 31, 1995.

** Reserves are less than total prepaid items and deposits because the General Fund advanced $475,000 to subgrantees who will use the funds for federal programs during the first quarter of fiscal year 95/96. As funds are spent, the County is reimbursed by the federal government.

*** Of this reserve $6,780,000 was used for the bond redemption which occurred on August 1, 1995 (see note 21).

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

10. ADJUSTMENTS TO FUND BALANCES

Adjustments to fund balances as previously reported at June 30, 1994 are as follows (in thousands):

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Internal Service Fund	Trust & Agency Fund
Fund Balance at June 30, 1994, as previously reported	$ 50,213	78,076	9,043	24,663	(28,617)	3,642	1,034,053
Adjustments:							
Effect of GASB 22:							
General Fund	4,664						
Road Fund		1,085					
Recording of Assessment Districts capital projects and debt service			5,634	3,289			
Adjustment to closeout accrual of medical plan						2,230	
Recording of proceeds of prior debt issuance			348				
Other adjustments		(95)	36	(1)	(16)		43
Total adjustments	4,664	990	6,018	3,288	(16)	2,230	43
Fund Balance (Deficit) at June 30, 1994, as Restated	$ 54,877	79,066	15,061	27,951	(28,633)	5,872	1,034,096

The General Fund and Special revenue Fund had an increase to fund balance of $4,664,000 and $1,085,000 respectively, resulting from the implementation of GASB 22.

Capital projects and related debt service of several Assessment Districts, previously unreported other than in the Fiduciary Fund, are now reported in the Debt Service Fund and Capital Projects Fund with an increase to fund balance of $5,634,000 and $3,289,000, respectively.

The Employee Medical Self Insurance fund had an increase to fund balance of $2,230,000 relating to an accrual for the final closeout of the 1st Choice Employee Medical Plan terminated in 1993-94 which was subsequently paid but the accrual was not relieved.

The Assessment District's debt service fund had an increase to fund balance of $348,000 to record proceeds of a prior year debt issuance held by a trustee in a reserve fund.

11. RESIDUAL EQUITY TRANSFERS

Fiscal 1994-95 residual equity transfers are as follows (in thousands):

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
Residual equity transfers:				
Excess support enforcement funds	$ (735)	735		
Excess funds of completed capital projects			238	(238)
Other transfers	5		(5)	
Total residual equity transfers	$ (730)	735	233	(238)

A residual equity transfer of $735,000 was made to transfer excess support enforcement funds restricted by statue to family support collection efforts from the General Fund to the Special Revenue Fund.

A $238,000 residual equity transfer was made from the Assessment District capital projects group of funds to the Assessment District debt service group of funds for unspent construction proceeds remaining at completion of the projects. The money will be refunded to the appropriate parcel owners.

12. DEFICIT FUND BALANCES

The Courts and Criminal Justice special revenue group of funds had an $11,000 deficit fund balance. The deficit will be eliminated in fiscal year 1995-96 by increasing the General Fund subsidy of Trial Court operations by the deficit amount.

The Pension Obligation Bond debt service fund had a deficit fund balance of $78,000, reduced from last year's deficit of $475,000. Annually, rates charged to departments and funds to repay the pension obligation bond will be actuarially determined as a percentage of payroll. The rate developed will take into account any deficit or surplus from the prior year.

The Airport enterprise fund had a retained deficit of $1,261,000 due to costs associated with capital improvements to Buchanan Airport and construction of Byron Airport. Once construction is completed, increased fee revenue will eliminate the deficit. The Employee Fitness Center enterprise fund had a retained deficit of $145,000. Cost containment measures implemented in 1993-94 were not sufficient to offset declining revenues and increased occupancy costs experienced in 1994-95. It is management's opinion that this condition is temporary, and that during the next few years the Center will begin eliminating its deficit. The County Hospital enterprise fund had a retained deficit of $28,615,000. This deficit will be eliminated as the pension bond obligation is liquidated. The Regency Hills enterprise fund had a $20,000 retained deficit and has been funded with contributed capital received from a special district at the time the fund was established.

The Workers' Compensation Insurance County General internal service fund had a deficit of $960,000 resulting from an increase in estimated claims liabilities. Funding from investment earnings and from rates charged to other funds will be sufficient to cover disbursements as claims are paid.

13. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The County has reported expenditures in excess of appropriations in two special revenue funds: Redevelopment and Housing Authority. The Redevelopment Agency reported an unbudgeted $2.1 million decline in the value of land held for sale, which was offset entirely by a reduction in its related fund balance reserve. The Housing Authority reported $2.3 million of expenditures in excess of appropriations. The expenditures were offset in full by increased revenues.

14. CONTRIBUTED CAPITAL CHANGES

Changes in contributed capital of the enterprise funds for the year are as follows (in thousands):

	Airport	County Hospital	Health Maintenance Organization	Regency Hills	Total
Balance as of July 1, 1994	$ 22,680	894	1,000		24,574
Contributions from other special district				500	500
Federal and State construction grants	4,858				4,858
Depreciation related to grants	(346)	(36)			(382)
Other Federal Contributions	517				517
Balance as of June 30, 1995	$ 27,709	858	1,000	500	30,067

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

15. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the enterprise funds for the year ended June 30, 1995, are as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Total
Operating Revenues	$ 203	140	142,521	34,255	240	2,760	180,119
Operating expenses (other than depreciation)	1,852	180	129,005	52,900	216	2,780	186,933
Depreciation	489	12	2,088	30			2,619
Operating income (loss)	(2,138)	(52)	11,428	(18,675)	24	(20)	(9,433)
Nonoperating revenues, expenditures, net	1,404	18	(3,357)	(99)			(2,034)
Operating transfers, net			(8,270)	18,757			10,487
Net (loss) income	(734)	(34)	(199)	(17)	24	(20)	(980)
Fixed asset acquisitions	5,936		9,093	53			15,082
Net working capital	(480)	(199)	132,377	4,470	165	480	136,813
Total assets	33,460	83	201,176	12,189	194	480	247,582
Capital lease obligations	3,495		308	5			3,808
Certificates of participation, net			122,773				122,773
Pension bond payable	695		53,122	1,618			55,435
Total equity (deficit)	$26,448	(145)	(27,757)	1,644	165	480	835

The County pays a subsidy to the County Hospital and Health Maintenance Organization enterprise funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

Year Ended June 30	Total Subsidy
1993	$ 30,854
1994	32,555
1995	34,230

16. DEFERRED COMPENSATION PLAN

The County and the Housing Authority offer their employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. These plans, available to all employees, permit them to defer a portion of their annual salary until future years. Monies in the deferred compensation plan are not available to employees until termination, retirement, death, or unforseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County or Housing Authority (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County or Housing Authority's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the fiduciary duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely the County will use the assets to satisfy the claims of general creditors in the future. The Housing Authority takes the same position in regards to their plan.

As of June 30, 1995, the assets of the County plan, recorded in an agency fund at their market value, amounted to $87,262,000. At March 31, 1995, the assets of the Housing Authority's plan, recorded in an agency fund at their fair market value, amounted to $766,000.

17. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued in the County's name to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons who find it difficult to qualify for conventional mortgages at market rates.

The bonds do not constitute an indebtedness of the County. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated for the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Obligations account group.

The total amount of mortgage revenue bonds outstanding at June 30, 1995 was $49,006,000.

18. RISK MANAGEMENT

The County fully self-insures its unemployment, dental, management long-term disability and medical malpractice exposures. The County is self-insured up to $500,000 per occurrence for workers' compensation, and maintains excess insurance coverage from $500,000 to $10 million per occurrence with a commercial insurance carrier. The County is self-insured up to $2 million per occurrence on public liability (excluding the airport, which is fully insured for catastrophic losses by a commercial insurance carrier up to $75 million per occurrence) and automobile liability, and maintains excess insurance coverage from $2 million to $10 million per occurrence with a commercial insurance carrier. All claims are administered by the County, except for dental which is administered by outside parties.

In addition, the County maintains $200 million "All Risks" and Flood insurance coverage with a $50,000 deductible, and $50 million earthquake insurance coverage on specific locations with a commercial insurance carrier.

Internal service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated expenditures for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accrual and payment of claims are recorded in the internal service funds.

The County has accrued a liability of $57.1 million at June 30, 1995 for all self-insured claims in the Internal Service Fund which includes an amount for incurred but not reported claims. The self-insurance reserve is based on actuarially determined amounts for workers' compensation, public liability, and medical malpractice liability and based on management's estimates for all other reserves. In the opinion of the County, the amounts accrued are adequate to cover claims incurred but not reported in addition to known claims.

Changes in the funds' claims liability amount in fiscal years 1994-95 and 1993-94 were (in thousands):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
1994-95	$60,831	13,451	17,145	57,137
1993-94	$60,026	17,994	17,189	60,831

19. COMMITMENTS AND CONTINGENCIES

A. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audits by the grantors or their representatives. Audits of certain grant programs through June 30, 1995, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the general-purpose financial statements.

B. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Employees have a choice of participation in three medical plans: Kaiser Permanente, a private health maintenance organization (HMO); Qual-Med Health Plan, with both a preferred provider plan (PPO) and a HMO; and the Contra Costa Health Plan (CCHP), operated by the County Health Services Department. The County subvents 79% of Kaiser and Qual-Med HMO, 77% of Qual-Med PPO and 98% of CCHP premiums for health plan members. A dental plan is also offered to all employees. The County's contribution to health and dental plans during 1994-95 for active employees was $27,146,088. The County's liability for health care benefits is limited to its annual contribution.

C. Post-Employment Benefits Other Than Pensions

In addition to providing retirement benefits as described in Note 20 below, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 1995, there were 2,950 retired employees participating in the health plans, and the County contributed $7,753,000 toward payment of the premiums of which $7,500,000 was reimbursed by the Employees' Retirement Association. The cost of retiree health care is recognized when the County makes its contribution on a pay-as-you-go basis and is accounted for in the General Fund, Library Fund, Fire District Funds, or Enterprise Funds as appropriate. This post-employment benefit was approved by Board of Supervisors resolution number 264 on August 22, 1961 with an effective date of October 1, 1961. To be eligible, the retiring employee must have been a member of a participating health plan for at least 5 consecutive years.

D. Pending Legal Matters

Numerous lawsuits are pending or threatened against the County. The County has recorded actuarially determined reserves in the Internal Service Fund to adequately cover estimated potential material adverse losses at June 30, 1995.

E. Proposition No. 62

The California Supreme Court recently upheld the constitutionality of Proposition 62, a 1986 initiative which required voter approval of all new or increased taxes. The Court's ruling may invalidate certain taxes previously collected by the County and disallow these taxes from being collected in the future. The likelihood and amount of such an adverse effect upon the financial position of the County is currently unknown and has not been reflected for in the general purpose financial statements. Management does not believe this ruling will materially effect the County's financial position.

20. EMPLOYEES' RETIREMENT ASSOCIATION

A. Plan Description and Provisions

The Contra Costa County Employees' Retirement Association is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County, its special districts, the Housing Authority and fourteen other member agencies. The total membership of 13,054 is divided among general and safety members, and retired members as follows:

Retirees and beneficiaries currently receiving benefits	4,485
Terminated employees entitled to benefits but not yet receiving them	1,051
Active members with vested benefits	5,632
Active members without vested benefits	1,886
Total membership	13,054

The plan provides for retirement, disability, death and survivor benefits. Annual cost-of-living adjustments (C.O.L) to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject

to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Specific provisions are as follows:

General Membership

This membership is divided into two tiers. Tier II includes all employees who became members after August 1, 1980, and those Tier I members who elected to transfer to Tier II. Tier II members contribute less and receive lower benefits than Tier I members. All members may elect service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability retirement may be granted as service-connected with no years of employment requirement, or, for members enrolled prior to August 1, 1980, non-service-connected with five years of service credit required. The definition of disability is stricter for Tier II than for Tier I. The retirement benefit is based on a one year (three for Tier II) final average salary.

Safety Membership

Safety membership covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability retirements may be granted as service-connected with no years of employment requirement or non-service-connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the system.

The pension benefit obligation was computed as part of an actuarial evaluation performed as of December 31, 1994. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.0 percent per year, (b) projected salary increases of 4.5 percent per year compounded annually, attributable to inflation, (c) additional projected salary

increases of 1 percent per year, attributable to longevity and merit, and (d) annual post-retirement benefit increases of up to 3 percent for Tier I and Safety and up to 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index. The 1983 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements. Total unfunded pension benefit obligation applicable to the association's members was $95.9 million at December 31, 1994, as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 698.0
Current employees:	
Accumulated employee contributions including allocated investment income	166.9
Employer-financed vested	551.8
Employer-financed nonvested	42.1
Other reserves (post-retirement death benefit and C.O.L. supplement)	4.3
Total pension benefit obligation	1,463.1
Net assets available for benefits, at cost (market value is $1,400.2 million)	1,367.2
Unfunded pension benefit obligation (all member entities)	$ 95.9

The pension benefit obligation increased by $3.5 million due to changes in noneconomic actuarial assumptions. On March 1, 1994, the Retirement Association received $333.7 million from the County as proceeds from the issuance of Pension Obligation Bonds. The proceeds were used to reduce the County's unfunded actuarial accrued liability.

C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1994, became effective July 1, 1994. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 16.5 years from the January 1, 1994, valuation date. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress".

Total covered payroll for all employers participating in the plan was $340.5 million. The total payroll for the County was $341.3 million, of which $294.0 million was for County employees covered by the

plan.

Contributions for all participating agencies, totaling $38.9 million for 1994, were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1994, and January 1, 1993, and adopted by the Retirement Board. The County's contribution of $24.9 million and the employees' contribution of $8.4 million were 8.5% and 2.9% respectively of the $294.0 million covered payroll. The County's contribution was 85.3% of the $29.2 million total contributions of all participating employers. Contributions by all employers consisted of normal costs of $21,766,000 (6.61% of current covered payroll) and amortization of the unfunded actuarial accrued liability of $7,458,000 (2.26% of current covered payroll).

The 1937 Act statutes require employees to pay 50% of the basic retirement benefit (Tier II - 40% of Tier I rate) and 50% of future C.O.L. costs, with employers making up the balance of the basic and C.O.L. contributions needed. Pursuant to agreements reached during salary negotiations, the County generally pays 50% of employees' basic contributions which amounted to $6.4 million in 1994.

D. Historical Trends

Historical trend information designed to provide information about the Association's progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information. This trend information is summarized for the three most recent calendar years as follows:

	1992	1993	1994
Ratio of net assets available for benefits to pension benefit obligation	67.2%	69.9%	93.4%(1)
Ratio of unfunded pension benefit obligation to annual covered payroll	138.0%	135.2%	28.2%(1)
Ratio of employer contributions to annual covered payroll	14.8%	13.5%	8.6%

(1) Changes primarily due to the reduction in unfunded liability, resulting primarily from the County's issuance of a Pension Obligation Bond in March, 1994.

21. SUBSEQUENT EVENTS

1995-96 Tax and Revenue Anticipation Notes

On July 5, 1995, the County issued short-term tax and revenue anticipation notes of $90,000,000. The notes bear interest at 4.5% and will mature July 3, 1996.

Court Facilities Fires

On August 28, 1995 and September 14, 1995, two of the County's court facilities experienced fires believed to be acts of arson. The damage was significant. The County is insured for such events, and the financial impact, while not yet completely determined, is limited to the amount of its deductible: $50,000 per occurrence.

Legal Matters Settled

The County has settled two lawsuits, one in State Court and one in Federal Court, brought by the operator of a local landfill in connection with, and with the costs associated, the closure of that landfill. The County has agreed to pay $2.74 million for dismissal of both the State and Federal actions, which has been accrued for in the accompanying financial statements. The County is seeking substantial recovery from its former liability insurance carriers.

In 1993, a class action suit was brought against the County challenging the County's "family budget unit" used in calculating general assistance aid to recipients in shared housing. The Superior Court upheld the County's standards, however the Court of Appeals reversed the Superior Court's decision, ruling against the County. In October 1995, the Court approved a plan agreed to by the County and plaintiff for retroactive general assistance for eligible welfare recipients and entered a judgement to execute the plan. The amount of corrective payments and the number of class action members who will apply for corrective payments is unknown at this time, although the amount could be significant.

Redevelopment Bonds Redeemed

On August 1, 1995, the Agency redeemed $6,780,000 of the Tax Allocation Revenue Bonds with proceeds held in escrow. The redemption was made because of a delay in a project, which the proceeds would have funded.

Redevelopment Bonds Issued

On July 17, 1995, the Agency borrowed $1,645,000 from the County of Contra Costa Public Financing Authority, a joint powers authority organized and existing under the laws of the State of California, to fund ongoing costs for the North Richmond project. Principal will be paid annually beginning August 1, 1996 and maturing August 1, 2025.

GENERAL FUND

The General Fund accounts for legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from taxes, licenses, permits, franchise fees, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. The resources of the General Fund are generally expended and replenished on an annual basis. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

GENERAL FUND BALANCE SHEET

JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

Assets		1995	1994
Cash and investments	$	117,317	236,514
Accounts receivable and accrued revenue		56,268	45,654
Inventories		1,627	1,598
Due from other funds		35,380	45,533
Advances to other funds		598	783
Prepaid items and deposits		2,854	3,901
Total Assets	$	214,044	333,983
Liabilities and Fund Equity			
Liabilities:			
Short term notes		95,000	140,000
Accounts payable and accrued liabilities		27,990	31,576
Due to other funds		14,768	18,642
Welfare program advances		14,639	12,809
Obligations under reverse repurchase agreements			74,050
Deferred revenue and credits		10,077	6,693
Total Liabilities		162,474	283,770
Fund Equity:			
Fund Balance Reserved For:			
Encumbrances		10,239	11,639
Inventories		1,627	1,598
Advances to other funds		598	783
Prepaid items and deposits		2,379	3,654
Total Fund Balance–Reserved		14,843	17,674
Fund Balance–Unreserved:			
Designated for future use		5,679	4,316
Undesignated		31,048	28,223
Total Fund Balance–Unreserved		36,727	32,539
Total Fund Balances		51,570	50,213
Total Liabilities and Fund Balances	$	214,044	333,983

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	1994–95			
	Budget	Actual	Variance Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 89,666	89,992	326	97,743
Licenses, permits and franchise fees	5,329	4,978	(351)	6,229
Fines, forfeitures and penalties	18,534	18,371	(163)	9,789
Use of money and property	10,021	12,693	2,672	12,279
Intergovernmental	385,854	383,118	(2,736)	375,371
Charges for services	134,047	116,447	(17,600)	77,835
Other revenue	12,403	11,635	(768)	10,446
Total Revenues	655,854	637,234	(18,620)	589,692
Expenditures:				
Current:				
General government	79,992	67,825	12,167	63,890
Public protection	165,463	157,135	8,328	152,161
Health and sanitation	116,317	114,585	1,732	112,659
Public assistance	245,568	238,859	6,709	231,162
Education	126	122	4	102
Public ways and facilities	11,461	9,454	2,007	11,768
Recreation and culture	1		1	
Interest	4,469	4,469		5,017
Capital outlay	3,477	3,477		3,384
Total Expenditures	626,874	595,926	30,948	580,143
Excess of revenues over expenditures	28,980	41,308	12,328	9,549
Other Financing Sources (Uses):				
Operating transfers in	24,266	24,266		28,022
Operating transfers out	(79,147)	(71,628)	7,519	(37,405)
Proceeds from issuance of debt				270,036
Retirement of UAAL obligation				(270,036)
Capital lease financing		3,477	3,477	3,384
Total Other Financing Sources (Uses)	(54,881)	(43,885)	10,996	(5,999)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(25,901)	(2,577)	23,324	3,550
Fund Balances at Beginning of Year, as Previously Reported	50,213	50,213		47,598
Adjustment to beginning fund balance		4,664	4,664	(398)
Fund Balances at Beginning of Year, as Restated	50,213	54,877	4,664	47,200
Residual equity transfers in		5	5	
Residual equity transfers out		(735)	(735)	(537)
Fund Balance at End of Year	$ 24,312	51,570	27,258	50,213

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and benefits	$ 1,082	1,082		1,075
Services and supplies	530	514	16	488
Fixed assets	15	10	5	3
Expenditure transfers	(98)	(100)	2	(118)
Total	1,529	1,506	23	1,448
Clerk of the Board				
Salaries and benefits	326	287	39	280
Services and supplies	30	28	2	27
Fixed assets				2
Expenditure transfers	(24)	(24)		(19)
Total	332	291	41	290
Administrator				
Salaries and benefits	1,828	1,827	1	1,793
Services and supplies	886	825	61	812
Other charges	8	8		8
Fixed assets	158	137	21	77
Expenditure transfers	(94)	(95)	1	(72)
Total	2,786	2,702	84	2,618
Auditor–Controller				
Salaries and benefits	4,134	3,938	196	3,883
Services and supplies	1,687	1,371	316	1,085
Fixed assets	8	8		21
Expenditure transfers	(697)	(697)		(744)
Total	5,132	4,620	512	4,245

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Treasurer–Tax Collector				
Salaries and benefits	1,612	1,603	9	1,517
Services and supplies	735	625	110	596
Other charges	9	9		39
Fixed assets	2	2		36
Total	2,358	2,239	119	2,188
Assessor				
Salaries and benefits	7,015	6,905	110	6,692
Services and supplies	1,081	974	107	849
Other charges	5	1	4	2
Fixed assets	44	40	4	60
Expenditure transfers	(21)	(22)	1	(30)
Total	8,124	7,898	226	7,573
Purchasing				
Salaries and benefits	347	347		313
Services and supplies	80	78	2	73
Other charges	4	4		4
Fixed assets				3
Expenditure transfers	(32)	(32)		(40)
Total	399	397	2	353
Management Information Systems				
Services and supplies	780	239	541	549
Fixed assets	194	48	146	73
Total	974	287	687	622

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenue Collections				
Salaries and benefits	1,168	1,168		1,110
Services and supplies	248	245	3	224
Other Charges	3	3		
Fixed assets	2	2		4
Expenditure transfers	(378)	(378)		(353)
Total	1,043	1,040	3	985
County Counsel				
Salaries and benefits	2,713	2,670	43	2,431
Services and supplies	277	263	14	231
Fixed assets	10	10		3
Expenditure transfers	(1,009)	(1,010)	1	(890)
Total	1,991	1,933	58	1,775
Personnel				
Salaries and benefits	2,580	2,387	193	2,262
Services and supplies	2,204	1,552	652	1,453
Other charges	18	3	15	18
Fixed assets	3	2	1	47
Expenditure transfers	(413)	(428)	15	(415)
Total	4,392	3,516	876	3,365
Personnel Merit Board				
Salaries and benefits	42	41	1	41
Services and supplies	56	35	21	24
Expenditure transfers		(11)	11	(5)
Total	98	65	33	60

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Elections				
Salaries and benefits	1,014	945	69	971
Services and supplies	1,637	1,525	112	1,939
Fixed assets	88	85	3	117
Expenditure transfers	(50)	(50)		(50)
Total	2,689	2,505	184	2,977
Telephone Exchange				
Salaries and benefits	800	800		957
Services and supplies	2,514	2,444	70	2,197
Other charges	297	297		303
Fixed assets	2	2		17
Expenditure transfers	(2,657)	(2,679)	22	(2,821)
Total	956	864	92	653
Fleet Services				
Salaries and benefits	1,130	1,130		1,250
Services and supplies	3,804	3,770	34	3,790
Other charges	775	51	724	319
Fixed assets	1,169	967	202	552
Expenditure transfers	(5,377)	(5,382)	5	(5,793)
Total	1,501	536	965	118
Building Occupancy Cost				
Services and supplies	14,383	14,245	138	13,695
Other charges	58	58		59
Fixed assets	50	49	1	36
Expenditure transfers	(462)	(464)	2	(416)
Total	14,029	13,888	141	13,374

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Building Maintenance				
Salaries and benefits	8,961	8,957	4	7,956
Services and supplies	15,792	15,753	39	15,470
Other charges	10,931	10,916	15	10,702
Fixed assets	93	53	40	6
Expenditure transfers	(31,658)	(31,693)	35	(30,038)
Total	4,119	3,986	133	4,096
Plant Acquisition				
Fixed assets	12,165	8,284	3,881	4,128
Economic Development				
Services and supplies	63	63		40
Employee Benefits				
Salaries and benefits	7,653	5,616	2,037	6,092
Services and supplies	191	21	170	3
Other Charges	492		492	14
Total	8,336	5,637	2,699	6,109
Data Processing				
Salaries and benefits	4,639	4,628	11	4,464
Services and supplies	3,315	2,484	831	2,473
Other charges	442	440	2	132
Fixed assets	227	205	22	141
Expenditure transfers	(7,700)	(8,182)	482	(6,841)
Total	923	(425)	1,348	369

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Central Service/Microfilm				
Salaries and benefits	733	731	2	738
Services and supplies	951	926	25	944
Other charges	57	55	2	133
Expenditure transfers	(1,628)	(1,641)	13	(1,646)
Total	113	71	42	169
General Services Administration				
Salaries and benefits	904	904		853
Services and supplies	167	162	5	142
Other charges	2	2		2
Fixed assets	10	10		12
Expenditure transfers	(1,070)	(1,071)	1	(999)
Total	13	7	6	10
Insurance				
Salaries and benefits	1,249	1,249		1,192
Services and supplies	6,869	6,857	12	5,277
Other charges	61	61		403
Fixed assets	6	6		2
Expenditure transfers				1
Total	8,185	8,173	12	6,875
UAAL pension bond debt service transfers				
Salaries and benefits	(2,261)	(2,261)		(550)

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Total General Government				
Salaries and benefits	47,669	44,954	2,715	45,320
Services and supplies	58,280	54,999	3,281	52,381
Other charges	13,165	11,911	1,254	12,138
Fixed assets	14,246	9,920	4,326	5,340
Expenditure transfers	(53,368)	(53,959)	591	(51,289)
Total	79,992	67,825	12,167	63,890
PUBLIC PROTECTION				
Superior Courts				
Salaries and benefits	4,530	4,528	2	4,163
Services and supplies	2,072	1,991	81	2,496
Other Charges	23	23		23
Fixed assets	114	61	53	98
Expenditure transfers	(53)	(87)	34	(55)
Total	6,686	6,516	170	6,725
Municipal Courts				
Salaries and benefits	10,987	10,292	695	10,147
Services and supplies	3,244	2,882	362	2,579
Other charges	153	152	1	(32)
Fixed assets	181	71	110	80
Total	14,565	13,397	1,168	12,774

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Law and Justice Systems				
Salaries and benefits	143	143		139
Services and supplies	566	271	295	248
Fixed assets	6		6	
Expenditure transfers	(47)	(47)		(43)
Total	668	367	301	344
Grand Jury				
Services and supplies	61	60	1	49
Criminal Grand Jury				
Services and supplies	102	102		112
County Clerk				
Salaries and benefits	4,031	4,031		3,797
Services and supplies	787	751	36	602
Other charges	6	6		5
Expenditure transfers	(26)	(26)		(16)
Total	4,798	4,762	36	4,388
District Attorney				
Salaries and benefits	11,398	11,177	221	10,121
Services and supplies	1,573	1,182	391	1,053
Other charges	128	99	29	2
Fixed assets	95	40	55	254
Expenditure transfers	(135)	(136)	1	(126)
Total	13,059	12,362	697	11,304

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Public Defender				
Salaries and benefits	8,216	8,214	2	7,459
Services and supplies	923	917	6	827
Fixed assets	71	38	33	16
Expenditure transfers				(1)
Total	9,210	9,169	41	8,301
District Attorney Family Support				
Salaries and benefits	8,766	8,725	41	7,856
Services and supplies	2,609	2,587	22	2,381
Fixed assets	49	47	2	115
Expenditure transfers	(927)	(927)		(844)
Total	10,497	10,432	65	9,508
Conflict Defense Services				
Services and supplies	1,868	1,679	189	1,999
Sheriff				
Salaries and benefits	36,252	36,201	51	32,337
Services and supplies	4,286	3,519	767	3,174
Other charges	366	357	9	366
Fixed assets	154	118	36	172
Expenditure transfers	(135)	(186)	51	(136)
Total	40,923	40,009	914	35,913

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Jail				
Salaries and benefits	23,427	23,086	341	21,442
Services and supplies	4,339	4,221	118	3,725
Other charges	398	279	119	237
Fixed assets	56	23	33	120
Expenditure transfers	(9)	(9)		(142)
Total	28,211	27,600	611	25,382
Jail–Health Services				
Salaries and benefits	3,762	3,762		3,540
Services and supplies	2,255	2,245	10	1,981
Other charges	9	5	4	
Expenditure transfers	(474)	(474)		(311)
Total	5,552	5,538	14	5,210
Probation				
Salaries and benefits	16,651	16,651		15,159
Services and supplies	2,441	2,373	68	1,980
Other charges	5,577	5,577		5,479
Fixed assets	123	109	14	27
Expenditure transfers	(20)	(21)	1	(21)
Total	24,772	24,689	83	22,624
Justice System Programs				
Services and supplies	188	170	18	132
Other charges	2,216	53	2,163	176
Total	2,404	223	2,181	308

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Flood Control				
Services and supplies	484	253	231	296
Agriculture				
Salaries and benefits	1,624	1,624		1,506
Services and supplies	129	97	32	74
Fixed assets	124	85	39	142
Total	1,877	1,806	71	1,722
Land Information System				
Salaries and benefits				34
Services and supplies				6
Fixed assets				5
Expenditure transfers				(35)
Total				10
Recorder				
Salaries and benefits	1,224	1,009	215	975
Services and supplies	456	288	168	356
Other charges	1		1	
Expenditure transfers	(5)	(12)	7	(3)
Total	1,676	1,285	391	1,328
Local Agency Formation				
Salaries and benefits	140	139	1	114
Services and supplies	82	62	20	64
Total	222	201	21	178

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Community Development				
Salaries and benefits	3,446	3,048	398	3,045
Services and supplies	1,208	970	238	1,012
Other charges	18	15	3	12
Fixed assets	40	8	32	33
Expenditure transfers	(3,007)	(3,012)	5	(3,093)
Total	1,705	1,029	676	1,009
Coroner				
Salaries and benefits	806	786	20	743
Services and supplies	441	366	75	328
Fixed assets				6
Total	1,247	1,152	95	1,077
Crossing Guards				
Services and supplies				25
Emergency Services				
Salaries and benefits	271	260	11	233
Services and supplies	84	83	1	67
Fixed assets	2		2	
Expenditure transfers		(3)	3	
Total	357	340	17	300
Public Administrator				
Salaries and benefits	138	138		133
Services and supplies	5	3	2	4
Fixed assets				1
Total	143	141	2	138

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Animal Services				
Salaries and benefits	2,955	2,759	196	2,760
Services and supplies	530	423	107	417
Fixed assets	58	8	50	21
Total	3,543	3,190	353	3,198
UAAL pension bond debt service transfers				
Salaries and benefits	(9,167)	(9,167)		(2,061)
Total Public Protection				
Salaries and benefits	129,600	127,406	2,194	123,642
Services and supplies	30,733	27,495	3,238	25,987
Other charges	8,895	6,566	2,329	6,268
Fixed assets	1,073	608	465	1,090
Expenditure transfers	(4,838)	(4,940)	102	(4,826)
Total	165,463	157,135	8,328	152,161
HEALTH AND SANITATION				
Public Health				
Salaries and benefits	20,949	20,944	5	19,079
Services and supplies	7,709	7,494	215	6,334
Other charges	4	4		4
Fixed assets	128	61	67	31
Expenditure transfers	(1,935)	(1,935)		(2,092)
Total	26,855	26,568	287	23,356

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Environmental Health				
Salaries and benefits	4,247	4,246	1	3,778
Services and supplies	2,940	2,796	144	2,450
Other charges	2	2		2
Fixed assets	36	36		90
Expenditure transfers	(1)	(1)		(2)
Total	7,224	7,079	145	6,318
Childrens Services				
Salaries and benefits	2,495	2,495		2,347
Services and supplies	1,646	1,637	9	1,612
Other charges	2	2		2
Fixed assets	1		1	3
Total	4,144	4,134	10	3,964
Alcohol Abuse				
Salaries and benefits	1,584	1,584		1,779
Services and supplies	3,502	3,354	148	3,511
Other charges	1	1		1
Fixed assets	14	14		2
Expenditure transfers	(1,091)	(1,091)		(1,148)
Total	4,010	3,862	148	4,145

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Drug Abuse				
Salaries and benefits	2,078	2,078		1,938
Services and supplies	6,765	6,212	553	5,498
Fixed assets	46	46		6
Expenditure transfers				(48)
Total	8,889	8,336	553	7,394
Mental Health				
Salaries and benefits	9,225	9,224	1	8,967
Services and supplies	29,632	29,353	279	25,636
Other charges	4,021	4,021		4,790
Fixed assets	38	38		16
Total	42,916	42,636	280	39,409
General Sewer Planning				
Services and supplies	26	25	1	29
Medical Disproportionate Share				
Other charges	23,047	23,047		27,671
Solid Waste Management				
Services and supplies	1,034	784	250	713
Fixed assets	200	142	58	99
Total	1,234	926	308	812
UAAL pension bond debt service transfers				
Salaries and benefits	(2,028)	(2,028)		(439)

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Total Health and Sanitation				
Salaries and benefits	38,550	38,543	7	37,449
Services and supplies	53,254	51,655	1,599	45,783
Other charges	27,077	27,077		32,470
Fixed assets	463	337	126	247
Expenditure transfers	(3,027)	(3,027)		(3,290)
Total	116,317	114,585	1,732	112,659
PUBLIC ASSISTANCE				
Social Services				
Salaries and benefits	48,485	48,485		44,787
Services and supplies	26,391	25,520	871	21,806
Other charges	149,455	149,310	145	145,249
Fixed assets	851	761	90	138
Expenditure transfers	(44)	(44)		(38)
Total	225,138	224,032	1,106	211,942
Veterans Services				
Salaries and benefits	254	254		227
Services and supplies	12	12		13
Total	266	266		240

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Private Industry Council				
Salaries and benefits	922	871	51	750
Services and supplies	5,612	5,165	447	3,595
Other charges	107	63	44	63
Fixed assets	163	17	146	23
Expenditure transfers	(15)	(17)	2	(48)
Total	6,789	6,099	690	4,383
Community Services				
Salaries and benefits	5,503	2,545	2,958	5,153
Services and supplies	5,304	4,628	676	5,935
Other charges				3
Fixed assets	14	8	6	233
Expenditure transfers	(82)	(106)	24	(121)
Total	10,739	7,075	3,664	11,203
Community Development				
Salaries and benefits	1	1		
Services and supplies	5,334	4,102	1,232	3,814
Fixed assets	25	12	13	9
Total	5,360	4,115	1,245	3,823
Housing Rehabilitation				
Salaries and benefits	179	178	1	173
Services and supplies	72	69	3	90
Total	251	247	4	263

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
UAAL pension bond debt service transfers				
Salaries and benefits	(2,975)	(2,975)		(692)
Total Public Assistance				
Salaries and benefits	52,369	49,359	3,010	50,398
Services and supplies	42,725	39,496	3,229	35,253
Other charges	149,562	149,373	189	145,315
Fixed assets	1,053	798	255	403
Expenditure transfers	(141)	(167)	26	(207)
Total	245,568	238,859	6,709	231,162
EDUCATION				
Cooperative Extension Service				
Salaries and benefits	107	107		88
Services and supplies	23	22	1	11
Other charges				3
Fixed assets	3		3	
Total	133	129	4	102
UAAL pension bond debt service transfers				
Salaries and benefits	(7)	(7)		
Total Education				
Salaries and benefits	100	100		88
Services and supplies	23	22	1	11
Other charges				3
Fixed assets	3		3	
Total	126	122	4	102

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and benefits	15,124	15,124		14,917
Services and supplies	4,658	4,619	39	4,247
Other charges	42	38	4	36
Fixed assets	184	101	83	354
Expenditure transfers	(14,218)	(14,218)		(14,110)
Total	5,790	5,664	126	5,444
Road Construction				
Services and supplies	2,602	1,325	1,277	2,730
Other charges	3,924	3,320	604	3,808
Total	6,526	4,645	1,881	6,538
UAAL pension bond debt service transfers				
Salaries and benefits	(855)	(855)		(214)
Total Public Ways and Facilities				
Salaries and benefits	14,269	14,269		14,703
Services and supplies	7,260	5,944	1,316	6,977
Other charges	3,966	3,358	608	3,844
Fixed assets	184	101	83	354
Expenditure transfers	(14,218)	(14,218)		(14,110)
Total	11,461	9,454	2,007	11,768
RECREATION AND CULTURE				
Parks Administration				
Services and supplies	1		1	

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

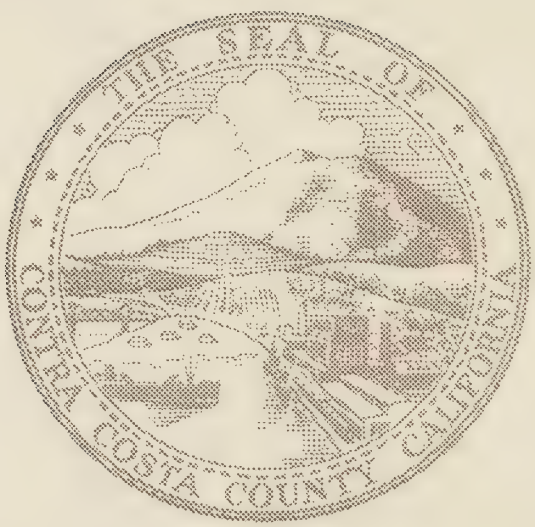
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
INTEREST				
Services and supplies	89	89		120
Other charges	4,380	4,380		4,897
Total	4,469	4,469		5,017
CAPITAL OUTLAY				
Fixed assets	3,477	3,477		3,384
GRAND TOTAL				
Salaries and benefits	282,557	274,631	7,926	271,600
Services and supplies	192,365	179,700	12,665	166,512
Other charges	207,045	202,665	4,380	204,935
Fixed assets	20,499	15,241	5,258	10,818
Expenditure transfers	(75,592)	(76,311)	719	(73,722)
Total	$ 626,874	595,926	30,948	580,143

(concluded)


THE SEAL OF
CONTRA COSTA COUNTY
CALIFORNIA

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by Federal funds.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the city of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

SERVICE AREAS FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and Federal grants.

LAW ENFORCEMENT FUNDS

These funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues received are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

These funds account for the activities of several non-grant special revenue funds whose combined revenues are less than one percent of total special revenue funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water Districts.

LAND DEVELOPMENT FUND

This fund was established October 1, 1991 to report growth management related activities which were previously reported in the General Fund. The functions which are included in this fund are: Building Inspection, Public Works engineering, and Community Development growth management related services.

REDEVELOPMENT AGENCY FUNDS

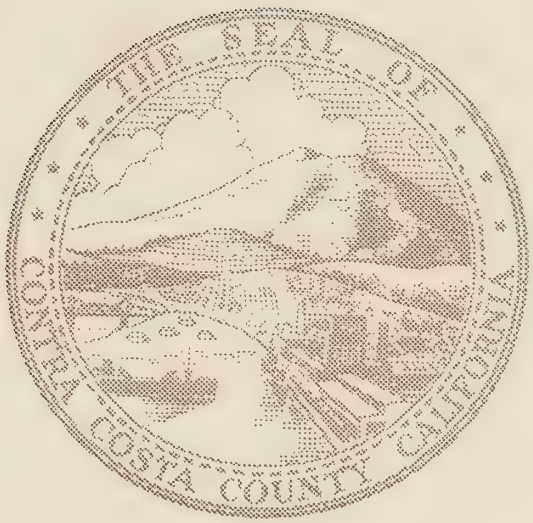
These funds are used to account for the financial resources designated for the improvement of targeted low to moderate income housing areas and the elimination of blight.

HOUSING AUTHORITY FUNDS

These funds are used to account for the financial resources designated for housing and housing assistance to low income residents of Contra Costa County.

CHILD DEVELOPMENT FUND

This fund is used to account for the financial resources designated for the County's Child Development programs.


THE SEAL OF
CONTRA COSTA COUNTY
CALIFORNIA

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas	Flood Control	Law Enforcement
Assets							
Cash and investments	$ 12,315	5,633	19,599	4,188	8,220	4,537	6,210
Land held for sale							
Accounts receivable	6,123	217	639	1	110	2,585	8
Due from other funds	877	26	530	87	496	375	51
Advances to other funds					1,122	7,259	
Notes receivable							
Prepaid items and deposits	1,037					228	
Total Assets	$ 20,352	5,876	20,768	4,276	9,948	14,984	6,269
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	720	715	3,919	426	399	99	56
Due to other funds	2,222	176	581	898	730	1,498	331
Advances from other funds					26		
Deferred revenue and credits		34					
Total Liabilities	2,942	925	4,500	1,324	1,155	1,597	387
Fund Equity:							
Fund Balance:							
Reserved for:							
General reserve			396				500
Encumbrances	737	1,621	2,978		169	372	10
Prepaid items and deposits	1,037					228	
Land held for sale							
Advances to other funds					1,122	7,259	
Total Fund Balance – Reserved	1,774	1,621	3,374		1,291	7,859	510
Fund Balance – Unreserved:							
Designated for future use	2,538	108			34	29	1,997
Undesignated	13,098	3,222	12,894	2,952	7,468	5,499	3,375
Total Fund Balance – Unreserved	15,636	3,330	12,894	2,952	7,502	5,528	5,372
Total Fund Balances	17,410	4,951	16,268	2,952	8,793	13,387	5,882
Total Liabilities and Fund Equity	$ 20,352	5,876	20,768	4,276	9,948	14,984	6,269

Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	RDA	Housing Authority*	Child Development**	Totals 1995	Totals 1994
399	3,848	3,513	5,856	1,210	136	273	75,937	71,340
				2,189			2,189	4,292
1,329	10	44	333	6	1,821	529	13,755	5,841
1,811	6	15	1,027	275	256	143	5,975	8,370
		2,103					10,484	11,017
					2,372		2,372	2,001
			9	209	3,324		4,807	3,837
3,539	3,864	5,675	7,225	3,889	7,909	945	115,519	106,698
16	46		407	281	1,800	330	9,214	9,740
3,134	1	47	619	75		427	10,739	8,159
400				2,177			2,603	2,837
			4,617		2,372	33	7,056	7,886
3,550	47	47	5,643	2,533	4,172	790	29,612	28,622
							896	729
	75	22	975	947		63	7,969	6,631
			9	209	3,324		4,807	3,837
				2,189			2,189	4,292
		2,103					10,484	11,017
	75	2,125	984	3,345	3,324	63	26,345	26,506
		158	188				5,052	6,361
(11)	3,742	3,345	410	(1,989)	413	92	54,510	45,209
(11)	3,742	3,503	598	(1,989)	413	92	59,562	51,570
(11)	3,817	5,628	1,582	1,356	3,737	155	85,907	78,076
3,539	3,864	5,675	7,225	3,889	7,909	945	115,519	106,698

* Housing Authority fund reported as of March 31, 1995.

** Child Development previously reported in the General Fund.

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas	Flood Control	Law Enforcement
Revenues:							
Taxes	$	8,357	48,055	3,889	2,215	3,193	2,383
Licenses, permits and franchise fees	24	8	367		32	2,732	
Fines, forfeitures and penalties				743			345
Use of money and property	642	119	124	70	278	469	154
Intergovernmental	19,307	1,527	1,907	2,907	1,453	2,081	8
Charges for services	3,715	452	1,787	1,274	2,359	7,926	13
Other revenue	61	122	628		12	470	266
Total Revenues	23,749	10,585	52,868	8,883	6,349	16,871	3,169
Expenditures:							
Current:							
General government		2					
Public protection			52,311		3,609	16,241	1,835
Health and sanitation				8,972			
Public assistance							
Education		9,176			96		
Public ways and facilities	22,628				1,958		
Recreation and culture					326		
Capital outlay							
Total Expenditures	22,628	9,178	52,311	8,972	5,989	16,241	1,835
Excess (deficiency) of revenues over (under) expenditures	1,121	1,407	557	(89)	360	630	1,334
Other Financing Sources (Uses)							
Operating transfers in	152	59					
Operating transfers out		(315)		(6)		(334)	(1,033)
Advances from other funds						1,395	30
Repayment of advances			(100)			(1,189)	
Proceeds from issuance of debt							
Retirement of UAAL obligation							
Total Other Financing Sources (Uses)	152	(256)	(100)	(6)		(128)	(1,003)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,273	1,151	457	(95)	360	502	331
Fund Balances (Deficits) at Beginning of Year, as Previously Reported	15,052	3,805	15,811	3,047	8,426	12,885	4,816
Adjustments to beginning fund balance	1,085	(5)			7		
Fund Balances (Deficits) at Beginning of Year, as Restated	16,137	3,800	15,811	3,047	8,433	12,885	4,816
Residual equity transfer in							735
Residual equity transfer out							
Fund Balances (Deficits) at End of Year	$ 17,410	4,951	16,268	2,952	8,793	13,387	5,882

Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	RDA	Housing Authority*	Child Development**	Totals 1995	1994
		211		1,020			69,323	70,792
		94	5,044				8,301	6,300
1,842		5					2,935	2,865
20		91	312	75	2,299	2	4,655	3,867
11,282		5		562	47,664	4,973	93,676	72,481
	1,198	152	4,513				23,389	24,703
		1,088	71	1	535	34	3,288	4,079
13,144	1,198	1,646	9,940	1,658	50,498	5,009	205,567	185,087
1,850		151					2,003	2,118
30,163	795	303	7,707				112,964	77,102
							8,972	9,342
		76		3,956	45,596	4,807	54,435	44,551
							9,272	9,156
			1,296				25,882	22,975
							326	198
					4,159		4,159	8,603
32,013	795	530	9,003	3,956	49,755	4,807	218,013	174,045
(18,869)	403	1,116	937	(2,298)	743	202	(12,446)	11,042
18,864							19,075	119
	(23)		(141)	(102)		(47)	(2,001)	(546)
							1,425	
							(1,289)	
					1,342		1,342	12,739
								(8,463)
18,864	(23)		(141)	(102)	1,342	(47)	18,552	3,849
(5)	380	1,116	796	(2,400)	2,085	155	6,106	14,891
(6)	3,437	4,609	786	3,756	1,652		78,076	61,979
		(97)					990	669
(6)	3,437	4,512	786	3,756	1,652		79,066	62,648
							735	547
								(10)
(11)	3,817	5,628	1,582	1,356	3,737	155	85,907	78,076

* Housing Authority fund reported as of March 31, 1995.
** Child Development previously reported in the General Fund.

COUNTY OF CONTRA COSTA

ROAD SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Licenses, permits and franchise fees	$ 136	24	(112)	
Use of money and property	249	642	393	562
Intergovernmental	21,698	19,307	(2,391)	18,430
Charges for services	6,221	3,715	(2,506)	3,168
Other revenue	687	61	(626)	270
Total Revenues	28,991	23,749	(5,242)	22,430
Expenditures:				
Public Ways and Facilities				
Services and supplies	37,322	20,606	16,716	18,623
Other charges	3,067	1,553	1,514	935
Fixed assets	1,141	469	672	85
Total Public Ways and Facilities	41,530	22,628	18,902	19,643
Total Expenditures	41,530	22,628	18,902	19,643
Revenues over (under) expenditures	(12,539)	1,121	13,660	2,787
Other financing sources (uses):				
Operating transfers in	152	152		
Total other financing sources (uses)	152	152		
Revenues over (under) expenditures and other financing (uses)	(12,387)	1,273	13,660	2,787
Fund Balance at Beginning of Year, as Previously Reported	15,052	15,052		11,833
Adjustment to beginning fund balance		1,085	1,085	432
Fund Balance at Beginning of Year, as Restated	15,052	16,137	1,085	12,265
Fund Balance at End of Year	$ 2,665	17,410	14,745	15,052

COUNTY OF CONTRA COSTA

LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 7,507	8,357	850	8,217
Licenses, permits and franchise fees	46	8	(38)	
Use of money and property	33	119	86	90
Intergovernmental	1,364	1,527	163	1,216
Charges for services	438	452	14	383
Other revenue	203	122	(81)	176
Total Revenues	9,591	10,585	994	10,082
Expenditures:				
General Government				
Fixed assets	509	2	507	
Total General Government	509	2	507	
Education				
Salaries and benefits	6,137	5,907	230	6,130
Services and supplies	5,033	3,060	1,973	2,827
Other charges	1		1	2
Fixed assets	1,279	209	1,070	100
Total Education	12,450	9,176	3,274	9,059
Total Expenditures	12,959	9,178	3,781	9,059
Revenues over (under) expenditures	(3,368)	1,407	4,775	1,023
Other Financing Sources (Uses):				
Operating transfers in	59	59		112
Operating transfers out	(315)	(315)		(67)
Proceeds from issuance of debt				6,116
Retirement of UAAL obligation				(6,116)
Total Other Financing Sources (Uses)	(256)	(256)		45
Revenues over (under) expenditures and other financing sources (uses)	(3,624)	1,151	4,775	1,068
Fund Balance at Beginning of Year, as Previously Reported	3,805	3,805		2,737
Adjustment to beginning fund balance		(5)	(5)	
Fund Balance at Beginning of Year, as Restated	3,805	3,800	(5)	2,737
Fund Balance at End of Year	$ 181	4,951	4,770	3,805

COUNTY OF CONTRA COSTA

FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 44,482	48,055	3,573	49,379
Licenses, permits and franchise fees	117	367	250	251
Use of money and property	25	124	99	44
Intergovernmental	695	1,907	1,212	2,250
Charges for services	1,621	1,787	166	2,426
Other revenue	670	628	(42)	192
Total Revenues	47,610	52,868	5,258	54,542
Expenditures:				
Public Protection				
Salaries and benefits	45,253	44,589	664	41,267
Services and supplies	9,657	6,157	3,500	5,930
Other charges	2,973	427	2,546	149
Fixed assets	4,441	1,138	3,303	308
Total Public Protection	62,324	52,311	10,013	47,654
Revenues over (under) expenditures	(14,714)	557	15,271	6,888
Other Financing Sources (Uses):				
Repayment of advances	(100)	(100)		
Revenues over (under) expenditures and other financing uses	(14,814)	457	15,271	6,888
Fund Balance at Beginning of Year, as Previously Reported	15,811	15,811		9,398
Adjustment to beginning fund balance				(475)
Fund Balance at Beginning of Year, as Restated	15,811	15,811		8,923
Fund Balance at End of Year	$ 997	16,268	15,271	15,811

COUNTY OF CONTRA COSTA

HEALTH AND SANITATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 3,942	3,889	(53)	4,077
Fines, forfeitures and penalties	734	743	9	749
Use of money and property	31	70	39	46
Intergovernmental	3,051	2,907	(144)	3,532
Charges for services	1,162	1,274	112	1,161
Total Revenues	8,920	8,883	(37)	9,565
Expenditures:				
Health and Sanitation				
Salaries and benefits	202	200	2	193
Services and supplies	10,285	8,520	1,765	8,897
Other charges	254	252	2	252
Fixed assets	891		891	
Total Health and Sanitation	11,632	8,972	2,660	9,342
Revenues over (under) expenditures	(2,712)	(89)	2,623	223
Other Financing Sources (Uses):				
Operating transfers out	(6)	(6)		
Total other financing sources (uses)	(6)	(6)		
Revenues over (under) expenditures and other financing sources (uses)	(2,718)	(95)	2,623	223
Fund Balance at Beginning of Year	3,047	3,047		2,824
Fund Balance at End of Year	$ 329	2,952	2,623	3,047

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance– Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 2,224	2,215	(9)	2,222
Licenses, permits and franchise fees	6	32	26	14
Use of money and property	118	278	160	82
Intergovernmental	1,259	1,453	194	1,409
Charges for services	1,040	2,359	1,319	2,057
Other revenue	42	12	(30)	25
Total Revenues	4,689	6,349	1,660	5,809
Expenditures:				
Public Protection				
Services and supplies	4,816	3,199	1,617	2,421
Other charges	79	79		93
Fixed assets	331	331		522
Total Public Protection	5,226	3,609	1,617	3,036
Education				
Services and supplies	68	63	5	64
Other charges	33	33		33
Total Education	101	96	5	97
Public Ways and Facilities				
Services and supplies	1,306	946	360	1,030
Other charges	967	964	3	738
Fixed assets	260	48	212	128
Total Public Ways and Facilities	2,533	1,958	575	1,896

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance– Favorable (Unfavorable)	1993–94 Actual
Recreation and Culture				
Services and supplies	409	86	323	53
Other charges	204	9	195	14
Fixed assets	1,689	231	1,458	131
Total Recreation and Culture	2,302	326	1,976	198
Total Expenditures	10,162	5,989	4,173	5,227
Revenues over (under) expenditures	(5,473)	360	5,833	582
Fund Balance at Beginning of Year, as Previously Reported	8,426	8,426		7,868
Adjustment to beginning fund balance		7	7	(34)
Fund Balance at Beginning of Year, as Restated	8,426	8,433	7	7,834
Residual equity transfers in				10
Fund Balance at End of Year	$ 2,953	8,793	5,840	8,426

COUNTY OF CONTRA COSTA

FLOOD CONTROL SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 3,361	3,193	(168)	3,553
Licenses, permits and franchise fees	2,498	2,732	234	1,213
Use of money and property	121	469	348	294
Intergovernmental	457	2,081	1,624	751
Charges for services	8,485	7,926	(559)	8,646
Other revenue	1,330	470	(860)	2,103
Total Revenues	16,252	16,871	619	16,560
Expenditures:				
Public Protection				
Salaries and benefits	3	2	1	3
Services and supplies	17,415	13,053	4,362	11,663
Other charges	4,236	3,159	1,077	2,345
Fixed assets	105	27	78	
Total Public Protection	21,759	16,241	5,518	14,011
Revenues over (under) expenditures	(5,507)	630	6,137	2,549
Other Financing Sources (Uses):				
Operating transfers out	(334)	(334)		(265)
Advances from other funds	1,395	1,395		
Repayment of advances	(1,189)	(1,189)		
Total other financing sources (uses)	(128)	(128)		(265)
Revenues over (under) expenditures and other financing sources (uses)	(5,635)	502	6,137	2,284
Fund Balance at Beginning of Year, as Previously Reported	12,885	12,885		9,951
Adjustment to beginning fund balance				650
Fund Balance at Beginning of Year, as Restated	12,885	12,885		10,601
Fund Balance at End of Year	$ 7,250	13,387	6,137	12,885

COUNTY OF CONTRA COSTA

LAW ENFORCEMENT SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 804	2,383	1,579	2,069
Fines, forfeitures and penalties	336	345	9	302
Use of money and property	56	154	98	108
Intergovernmental		8	8	258
Charges for services		13	13	21
Other revenue	315	266	(49)	360
Total Revenues	1,511	3,169	1,658	3,118
Expenditures:				
Public Protection				
Salaries and benefits	223	160	63	192
Services and supplies	2,984	1,376	1,608	2,430
Other charges	369	250	119	36
Fixed assets	72	49	23	137
Total Public Protection	3,648	1,835	1,813	2,795
Revenues over (under) expenditures	(2,137)	1,334	3,471	323
Other Financing Sources (Uses):				
Operating transfers out	(1,033)	(1,033)		(89)
Advances from other funds	30	30		
Proceeds from issuance of debt				188
Retirement of UAAL obligation				(188)
Total Other Financing Sources (Uses)	(1,003)	(1,003)		(89)
Revenues over (under) expenditures and other financing sources (uses)	(3,140)	331	3,471	234
Fund Balance at Beginning of Year	4,816	4,816		4,055
Residual equity transfer in		735	735	537
Residual equity transfers out				(10)
Fund Balance at End of Year	$ 1,676	5,882	4,206	4,816

COUNTY OF CONTRA COSTA

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Fines, forfeitures and penalties	$ 1,954	1,842	(112)	1,799
Use of money and property		20	20	6
Intergovernmental	11,931	11,282	(649)	
Other revenue				400
Total Revenues	13,885	13,144	(741)	2,205
Expenditures:				
General Government				
Services and supplies	1,947	1,850	97	1,911
Other charges				192
Fixed assets				7
Total General Government	1,947	1,850	97	2,110
Public protection				
Services and supplies	38,307	30,163	8,144	
Total Expenditures	40,254	32,013	8,241	2,110
Revenues over (under) expenditures	(26,369)	(18,869)	7,500	95
Other Financing Sources (Uses):				
Operating transfers in	26,376	18,864	(7,512)	
Total Other Financing Sources (Uses)	26,376	18,864	(7,512)	
Revenues over (under) expenditures and other financing sources (uses)	7	(5)	(12)	95
Fund Balance (Deficit) at Beginning of Year	(6)	(6)		(101)
Fund Balance (Deficit) at End of Year	$ 1	(11)	(12)	(6)

COUNTY OF CONTRA COSTA

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Charges for services	$ 1,271	1,198	(73)	1,508
Other revenue	58		(58)	3
Total Revenues	1,329	1,198	(131)	1,511
Expenditures:				
Public Protection:				
Salaries and benefits	438	370	68	417
Services and supplies	4,171	381	3,790	257
Other charges				128
Fixed assets	114	44	70	41
Total Public Protection	4,723	795	3,928	843
Revenues over (under) expenditures	(3,394)	403	3,797	668
Other Financing Sources (Uses):				
Operating transfers out	(23)	(23)		(5)
Proceeds from issuance of debt				240
Retirement of UAAL obligation				(240)
Total other financing sources (uses)	(23)	(23)		(5)
Revenues over (under) expenditures and other financing sources (uses)	(3,417)	380	3,797	663
Fund Balance at Beginning of Year	3,437	3,437		2,774
Fund Balance at End of Year	$ 20	3,817	3,797	3,437

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 198	211	13	208
Licenses, permits and franchise fees	86	94	8	82
Fines, forfeitures and penalties	5	5		15
Use of money and property	37	91	54	37
Intergovernmental		5	5	5
Charges for services	176	152	(24)	171
Other revenue		1,088	1,088	
Total Revenues	502	1,646	1,144	518
Expenditures:				
General Government				
Services and supplies	286	90	196	8
Fixed Assets	61	61		
Total General Government	347	151	196	8
Public Protection				
Services and supplies	681	264	417	303
Other charges	61	37	24	
Fixed assets	6	2	4	2
Total Public Protection	748	303	445	305
Public Assistance				
Services and supplies	1,156	76	1,080	80
Total Expenditures	2,251	530	1,721	393
Revenues over (under) expenditures	(1,749)	1,116	2,865	125
Fund Balance at Beginning of Year, as Previously Reported	4,609	4,609		4,484
Adjustment to beginning fund balance		(97)	(97)	
Fund Balance at Beginning of Year, as Restated	4,609	4,512	(97)	4,484
Fund Balance at End of Year	$ 2,860	5,628	2,768	4,609

COUNTY OF CONTRA COSTA

LAND DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Licenses, permits and franchise fees	$ 5,545	5,044	(501)	4,740
Use of money and property	150	312	162	273
Intergovernmental				1
Charges for services	5,835	4,513	(1,322)	5,162
Other revenue	63	71	8	77
Total Revenues	11,593	9,940	(1,653)	10,253
Expenditures:				
Public Protection				
Salaries and benefits	2,823	2,325	498	2,363
Services and supplies	7,238	5,355	1,883	6,235
Other charges	41		41	
Fixed assets	223	150	73	60
Expenditure transfers	(108)	(123)	15	(200)
Total Public Protection	10,217	7,707	2,510	8,458
Public Ways and Facilities				
Services and supplies	1,899	1,896	3	1,741
Expenditure transfers	(265)	(600)	335	(305)
Total Public Ways and Facilities	1,634	1,296	338	1,436
Total Expenditures	11,851	9,003	2,848	9,894
Revenues over (under) expenditures	(258)	937	1,195	359
Other Financing Sources (Uses):				
Operating transfers in				7
Operating transfers out	(141)	(141)		(31)
Proceeds from issuance of debt				1,919
Retirement of UAAL obligation				(1,919)
Total Other Financing Sources (Uses)	(141)	(141)		(24)
Revenues over (under) expenditures and other financing sources (uses)	(399)	796	1,195	335
Fund Balance at Beginning of Year	786	786		451
Fund Balance at End of Year	$ 387	1,582	1,195	786

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 877	1,020	143	1,067
Use of money and property	35	75	40	65
Intergovernmental	633	562	(71)	
Other revenue	3,358	1	(3,357)	6
Total Revenues	4,903	1,658	(3,245)	1,138
Expenditures:				
Public Assistance				
Services and supplies	2,324	948	1,376	429
Other charges	1,197	906	291	531
Decline in value of land held for resale		2,102	(2,102)	
Total Public Assistance	3,521	3,956	(435)	960
Revenues over (under) expenditures	1,382	(2,298)	(3,680)	178
Other Financing Sources (Uses):				
Operating transfers out	(102)	(102)		(89)
Total Other Financing Sources (Uses)	(102)	(102)		(89)
Revenues over (under) expenditures and other financing sources (uses)	1,280	(2,400)	(3,680)	89
Fund Balance at Beginning of Year	3,756	3,756		3,667
Fund Balance at End of Year	$ 5,036	1,356	(3,680)	3,756

COUNTY OF CONTRA COSTA

HOUSING AUTHORITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Use of money and property	$ 2,578	2,299	(279)	2,260
Intergovernmental	44,757	47,664	2,907	44,629
Other revenue	265	535	270	467
Total Revenues	47,600	50,498	2,898	47,356
Expenditures:				
Public Assistance				
Other charges	44,492	45,596	(1,104)	43,511
Capital outlay	3,007	4,159	(1,152)	8,603
Total Public Assistance	47,499	49,755	(2,256)	52,114
Revenues over (under) expenditures	101	743	642	(4,758)
Other Financing Sources (Uses):				
Proceeds from issuance of debt		1,342	1,342	4,276
Total Other Financing Sources (Uses)		1,342	1,342	4,276
Revenues over (under) expenditures and other financing sources (uses)	101	2,085	1,984	(482)
Fund Balance at Beginning of Year, as Previously Reported	1,652	1,652		2,038
Adjustment to beginning fund balance				96
Fund Balance at Beginning of Year, as Restated	1,652	1,652		2,134
Fund Balance at End of Year	$ 1,753	3,737	1,984	1,652

COUNTY OF CONTRA COSTA

CHILD DEVELOPMENT SPECIAL REVENUE FUND*
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995
(In Thousands)

	1994–95		
	Budget	Actual	Variance – Favorable (Unfavorable)
Revenues:			
Use of money and property	$	2	2
Intergovernmental	5,108	4,973	(135)
Other revenue		34	34
Total Revenues	5,108	5,009	(99)
Expenditures:			
Public Assistance			
Salaries and benefits	3,179	3,178	1
Services and supplies	1,547	1,483	64
Other charges	1	1	
Fixed assets	334	145	189
Total Public Assistance	5,061	4,807	254
Revenues over (under) expenditures	47	202	155
Other Financing Sources (uses):			
Operating transfers out	(47)	(47)	
Total other financing sources (uses)	(47)	(47)	
Revenues over expenditures and other financing source (uses)		155	155
Fund Balance at Beginning of Year			
Fund Balance at End of Year	$	155	155

* Child Development previously reported in General Fund. Prior year data not restated and therefore not presented.

DEBT SERVICE FUNDS

SANITATION BONDS

To accumulate monies for payment of $345,000 in serial bonds, 6.00 percent, $40,000-$120,000 annual installments, with the last installment due in 1998. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK BONDS

To accumulate monies for payment of $4,190,000 in serial bonds, 3.25 to 5.10 percent, $340,000-$510,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS

To accumulate monies for payment of $50,000 in serial bonds, 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATION

The Contra Costa County Public Facilities Corporation assists the county in financing various public buildings and facilities by issuing certificates of participation serviced by rental paid by the county for use of the facilities.

REDEVELOPMENT AGENCY (RDA)

To accumulate resources for payment of $1,200,000 in notes payable, 9.00 percent, with full amount of principal due by February 1, 1997, and $29,515,000 in Tax Allocation Revenue Bonds, interest rates of 5.25 to 7.02 percent, $295,000-15,500,000 annual installments with the final installment due in 2023.

PENSION BOND

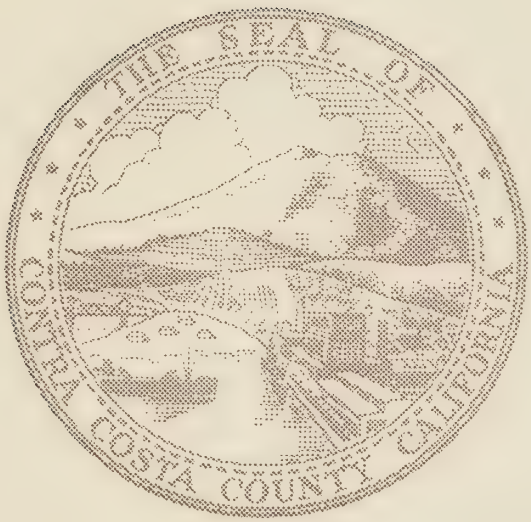
To accumulate monies for payment of taxable pension obligations bonds, 4.90 to 6.85 percent, $3,245,000-$44,560,000 annual installments with the final installment due in 2011. These bonds were issued to reduce or extinguish the county's Unfunded Actuarial Accrued Liability (UAAL).

HOUSING AUTHORITY

To accumulate monies for payment of bonds, 3.18-5.0 percent, $230,000 annual installments with final installment due in 2007 and Federal Financing bank notes, 6.6 percent, $60,000 annual installments with final payment due in 1997. Financing is provided by intergovernmental revenues.

ASSESSMENT DISTRICTS

This fund was established to account for the accumulation of monies for payment of assessment district debt issued to fund assessment district capital improvement projects.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation
Assets				
Cash and investments	$ 4	5		13,277
Accounts receivable	1	2		
Due from other funds				
Total Assets	$ 5	7		13,277
Liabilities and Fund Equity				
Liabilities:				
Accounts payable				2,046
Due to other funds				
Deferred credits				
Total Liabilities				2,046
Fund Equity:				
Fund Balance (Deficit) – Reserved:				
Debt service	5	7		11,231
Total Liabilities and Fund Equity	$ 5	7		13,277

RDA	Pension Bond	Housing Authority*	Assessment Districts**	Totals 1995	1994
997		307	4,850	19,440	10,153
217	1,500		405	2,125	225
	797			797	896
1,214	2,297	307	5,255	22,362	11,274
857	2,375			5,278	2,231
			1	1	
			82	82	
857	2,375		83	5,361	2,231
357	(78)	307	5,172	17,001	9,043
1,214	2,297	307	5,255	22,362	11,274

* Housing Authority fund reported as of March 31, 1995.
** Assessment Districts previously reported in Agency Funds.

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation
Revenues:				
Taxes	$ 133	457	7	
Use of money and property				10,776
Intergovernmental		11		
Other revenue				
Total Revenues	133	468	7	10,776
Expenditures:				
Debt service:				
Principal	100	295	5	4,400
Interest	27	195	2	6,806
Capital outlay		4		20,867
Total Expenditures	127	494	7	32,073
Excess (deficiency) of revenues over (under) expenditures	6	(26)		(21,297)
Other Financing Sources (Uses):				
Operating transfers in				674
Proceeds from issuance of debt				22,797
Retirement of debt				
Total Other Financing Sources (Uses)				23,471
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6	(26)		2,174
Fund Balances (Deficits) at Beginning of Year, as Previously Reported	(1)	32		9,057
Adjustment to beginning fund balance		1		
Fund Balances (Deficits) at Beginning of Year, as Restated	(1)	33		9,057
Residual equity transfer in				
Residual equity transfers out				
Fund Balances (Deficits) at End of Year	$ 5	7		11,231

RDA	Pension Bond	Housing Authority*	Assessment Districts**	Totals 1995	1994
1,543			3,322	5,462	2,047
572	761		22	12,131	11,075
		405		416	705
					149
2,115	761	405	3,344	18,009	13,976
	492	287	2,163	7,742	5,004
2,171	18,480	114	2,426	30,221	13,534
	3			20,874	1,396
2,171	18,975	401	4,589	58,837	19,934
(56)	(18,214)	4	(1,245)	(40,828)	(5,958)
286	18,576		7	19,543	4,823
			195	22,992	4,485
					(4,485)
286	18,576		202	42,535	4,823
230	362	4	(1,043)	1,707	(1,135)
127	(475)	303		9,043	10,178
	35		5,982	6,018	
127	(440)	303	5,982	15,061	10,178
			238	238	
			(5)	(5)	
357	(78)	307	5,172	17,001	9,043

* Housing Authority fund reported as of March 31, 1995.

** Assessment Districts previously reported in Agency Funds.

COUNTY OF CONTRA COSTA

SANITATION BONDS DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 135	133	(2)	114
Total Revenues	135	133	(2)	114
Expenditures:				
Debt service:				
Principal	100	100		95
Interest	27	27		32
Capital outlay	6		6	1
Total Expenditures	133	127	6	128
Revenues over (under) expenditures	2	6	4	(14)
Fund Balance (Deficit) at Beginning of Year	(1)	(1)		13
Fund Balance (Deficit) at End of Year	$ 1	5	4	(1)

COUNTY OF CONTRA COSTA

RECREATION AND PARK BONDS DEBT SERVICE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 492	457	(35)	559
Intergovernmental		11	11	11
Other revenue				78
Total Revenues	492	468	(24)	648
Expenditures:				
Debt Service:				
Principal	295	295		240
Interest	195	195		302
Capital outlay	36	4	32	82
Total Expenditures	526	494	32	624
Revenues over (under) expenditures	(34)	(26)	8	24
Other Financing Sources (Uses):				
Proceeds from issuance of debt				4,485
Retirement of debt				(4,485)
Total Other Financing Sources (Uses)				
Revenues over (under) expenditures and other financing sources (uses)	(34)	(26)	8	24
Fund Balance at Beginning of Year, as Previously Reported	32	32		8
Adjustment to beginning fund balance		1	1	
Fund Balance at Beginning of Year, as Restated	32	33	1	8
Fund Balance (Deficit) at End of Year	(2)	7	9	32

COUNTY OF CONTRA COSTA

STORM DRAINAGE BONDS DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 7	7		8
Total Revenues	7	7		8
Expenditures:				
Debt service:				
Principal	5	5		5
Interest	2	2		3
Total Expenditures	7	7		8
Revenues over (under) expenditures				
Fund Balances at Beginning of Year				
Fund Balances at End of Year	$			

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 1,657	1,543	(114)	1,366
Use of money and property	816	572	(244)	553
Other revenue				71
Total Revenues	2,473	2,115	(358)	1,990
Expenditures:				
Debt service:				
Principal	370		370	
Interest	2,228	2,171	57	2,057
Total Expenditures	2,598	2,171	427	2,057
Revenues over (under) expenditures	(125)	(56)	69	(67)
Other Financing Sources (Uses):				
Operating transfers in		286	286	89
Revenues over (under) expenditures and other financing sources (uses)	(125)	230	355	22
Fund Balances at Beginning of Year	127	127		105
Fund Balance at End of Year	$ 2	357	355	127

COUNTY OF CONTRA COSTA

PENSION BOND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993-94 Actual
Revenues:				
Use of money and property	$ 3	761	758	85
Total Revenues	3	761	758	85
Expenditures:				
Debt service:				
Principal	492	492		
Interest	18,480	18,480		4,620
Capital outlay	3	3		
Total Expenditures	18,975	18,975		4,620
Revenues over (under) expenditures	(18,972)	(18,214)	758	(4,535)
Other Financing Sources (Uses):				
Operating transfers in	18,973	18,576	(397)	4,060
Revenues over (under) expenditures and other financing sources (uses)	1	362	361	(475)
Fund Balance (Deficit) at Beginning of Year, as Previously Reported	(475)	(475)		
Adjustment to beginning fund balance		35	35	
Fund Balance (Deficit) at Beginning of Year, as Restated	(475)	(440)	35	
Fund Balance (Deficit) at End of Year	$ (474)	(78)	396	(475)

COUNTY OF CONTRA COSTA

HOUSING AUTHORITY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance–Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Intergovernmental	$ 405	405		694
Total Revenues	405	405		694
Expenditures:				
Debt service:				
Principal	287	287		274
Interest	115	114	1	130
Total Expenditures	402	401	1	404
Revenues over (under) expenditures	3	4	1	290
Fund Balances at Beginning of Year	303	303		13
Fund Balance at End of Year	$ 306	307	1	303

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNTY JAIL

This fund was established to account for construction of a 560 bed jail in the City of Richmond. Construction was financed by an estimated $36 million grant from the State and $12 million from the County. Currently under construction is the addition of a Women's Project Building which is being financed by a State Board of Corrections grant of $1.3 million and a county match of $448,000.

ASSESSMENT DISTRICTS

This fund was established to account for all the capital improvement projects constructed using assessment district funds.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Redevelopment Agency	West County Jail	Assessment Districts*	Totals 1995	Totals 1994
Assets					
Cash and investments	$ 23,916		2,380	26,296	24,653
Accounts receivable and accrued revenue	93	998	22	1,113	335
Due from other funds	200	3		203	474
Total Assets	$ 24,209	1,001	2,402	27,612	25,462
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	29	801	1	831	423
Due to other funds	311	7	211	529	376
Deferred revenue and credits			4	4	
Total Liabilities	340	808	216	1,364	799
Fund Equity:					
Fund Balance – Reserved:					
Reserved for:					
Encumbrances	143	3		146	152
Redevelopment projects	8,950			8,950	9,022
Total Fund Balance – Reserved	9,093	3		9,096	9,174
Fund Balance – Unreserved:					
Designated for future use	14,776	190		14,966	15,329
Undesignated			2,186	2,186	160
Total Fund Balance – Unreserved	14,776	190	2,186	17,152	15,489
Total Fund Balance	23,869	193	2,186	26,248	24,663
Total Liabilities and Fund Equity	$ 24,209	1,001	2,402	27,612	25,462

* Assessment Districts previously included in Agency Funds.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Redevelopment Agency	West County Jail	Assessment Districts*	Totals 1995	Totals 1994
Revenues:					
Taxes	$ 2,408			2,408	2,802
Licenses, permits and franchise fees	53			53	
Use of money and property	989	17	115	1,121	732
Intergovernmental		1,140		1,140	111
Charges for services			518	518	7
Other revenue					76
Total Revenues	3,450	1,157	633	5,240	3,728
Expenditures:					
Capital outlay	3,293	1,877	3,717	8,887	3,681
Excess (deficiency) of revenues over (under) expenditures	157	(720)	(3,084)	(3,647)	47
Other Financing Sources (Uses):					
Operating transfers in		448		448	
Operating transfers out	(185)		(7)	(192)	
Repayment of advances	(300)			(300)	
Proceeds from issuance of debt			2,226	2,226	
Total other financing sources (uses)	(485)	448	2,219	2,182	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(328)	(272)	(865)	(1,465)	47
Fund Balances at Beginning of Year, as Previously Reported	24,197	466		24,663	24,616
Adjustment to beginning fund balance		(1)	3,289	3,288	
Fund Balances at Beginning of Year, as Restated	24,197	465	3,289	27,951	24,616
Residual equity transfer out			(238)	(238)	
Fund Balances at End of Year	$ 23,869	193	2,186	26,248	24,663

* Assessment Districts previously included in Agency Funds.

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance– Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Taxes	$ 2,340	2,408	68	2,802
Licenses, permits and franchise fees		53	53	
Use of money and property	382	989	607	714
Intergovernmental				3
Charges for services				7
Other revenue	10,525		(10,525)	76
Total Revenues	13,247	3,450	(9,797)	3,602
Expenditures:				
Capital Outlay:				
Salaries and benefits	15	12	3	8
Services and supplies	15,634	2,166	13,468	1,597
Other charges	1,730	1,103	627	1,131
Fixed assets	13	12	1	395
Total Expenditures	17,392	3,293	14,099	3,131
Revenues over (under) expenditures	(4,145)	157	4,302	471
Other Financing Sources (Uses):				
Operating transfers out	(185)	(185)		
Repayment of advances	(300)	(300)		
Total Other Financing Sources (Uses)	(485)	(485)		
Revenues over (under) expenditures and other financing sources (uses)	(4,630)	(328)	4,302	471
Fund Balances at Beginning of Year	24,197	24,197		23,726
Fund Balance at End of Year	$ 19,567	23,869	4,302	24,197

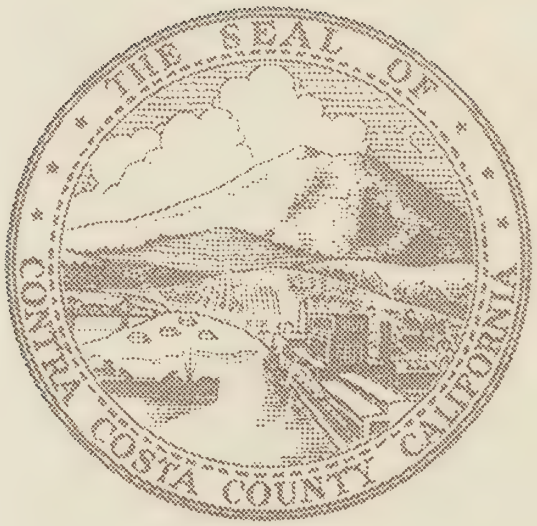
COUNTY OF CONTRA COSTA

WEST COUNTY JAIL CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1995

(In Thousands)

	1994–95			
	Budget	Actual	Variance – Favorable (Unfavorable)	1993–94 Actual
Revenues:				
Use of money and property	$	17	17	18
Intergovernmental	1,312	1,140	(172)	108
Total Revenues	1,312	1,157	(155)	126
Expenditures:				
Capital Outlay:				
Salaries and benefits	98	71	27	23
Services and supplies	80	76	4	20
Fixed assets	1,843	1,730	113	507
Total Expenditures	2,021	1,877	144	550
Revenues over (under) expenditures	(709)	(720)	(11)	(424)
Other Financing Sources (Uses):				
Operating transfers in	448	448		
Total other financing sources (uses)	448	448		
Revenues and other sources over (under) expenditures and other financing (uses)	(261)	(272)	(11)	(424)
Fund Balances at Beginning of Year, as Previously Reported	466	466		890
Adjustment to beginning fund balance		(1)	(1)	
Fund Balances at Beginning of Year, as Restated	466	465	(1)	890
Fund Balance at End of Year	$ 205	193	(12)	466


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

ENTERPRISE FUNDS

AIRPORT

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities and construction of Byron Airport. Revenues include receipts under rental and lease arrangements involving County airport facilities, and State and Federal aid.

EMPLOYEE FITNESS CENTER

This fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

COUNTY HOSPITAL

This fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from Federal and State programs such as Medicare, Medi-Cal and Short-Doyle.

HEALTH MAINTENANCE ORGANIZATION

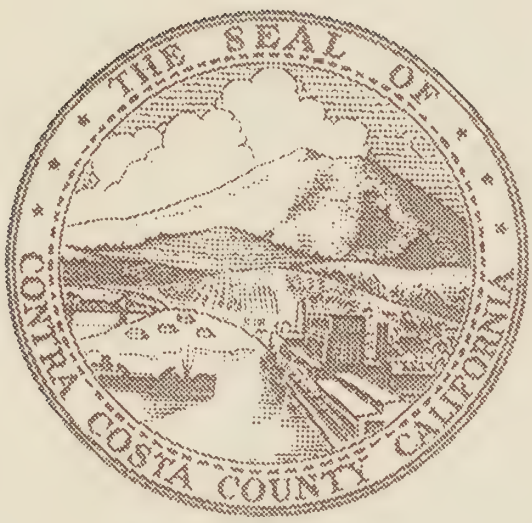
This fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums by private citizens. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

MAJOR RISK MEDICAL INSURANCE

This fund accounts for operations of the County's participation in the State's newly created Major Risk Medical Insurance program which is funded through a combination of subscriber premiums and State funding from tobacco tax monies.

REGENCY HILLS

This fund was established in 1995 to account for the operations of the Regency Hills skilled nursing facility. Revenues are principally payments from Federal and State programs such as Medicare, Medi-Cal and Short-Doyle.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1995

(With 1994 comparative totals)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 1995	Totals 1994
Assets								
Cash and investments	$		130,706	8,563	177	73	139,519	143,183
Accounts receivable and accrued revenue	2,295	12	8,820	145	3	407	11,682	25,149
Inventories	11		826				837	797
Due from other funds	11	3	11,007	3,201	14		14,236	10,382
Prepaid items and deposits	25	14	1,563	168			1,770	1,040
Fixed assets, net	31,118	54	32,578	112			63,862	51,480
Total Assets	$ 33,460	83	185,500	12,189	194	480	231,906	232,031
Liabilities and Fund Equity								
Liabilities:								
Accounts payable and accrued liabilities	2,654	214	10,412	2,830			16,110	15,413
Employee benefits payable	48		3,996	104			4,148	3,747
Due to other funds	120	14	6,137	4,673	29		10,973	17,482
Capital lease obligations	3,495		308	5			3,808	4,111
Cert. of participation, net			122,773				122,773	122,669
Advances from other funds								315
Deferred revenue and credits			16,509	284			16,793	15,772
Pension bonds payable	695		53,122	1,618			55,435	55,534
Other non-current liabilities				1,031			1,031	1,031
Total Liabilities	7,012	228	213,257	10,545	29		231,071	236,074
Fund Equity:								
Contributed capital	27,709		858	1,000		500	30,067	24,574
Retained earnings (deficit):								
Reserved for bond repayment			11,249				11,249	7,378
Unreserved	(1,261)	(145)	(39,864)	644	165	(20)	(40,481)	(35,995)
Total retained earnings (deficit)	(1,261)	(145)	(28,615)	644	165	(20)	(29,232)	(28,617)
Total Fund Equity	26,448	(145)	(27,757)	1,644	165	480	835	(4,043)
Total Liabilities and Fund Equity	$ 33,460	83	185,500	12,189	194	480	231,906	232,031

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1995

(With comparative totals for June 30, 1994)

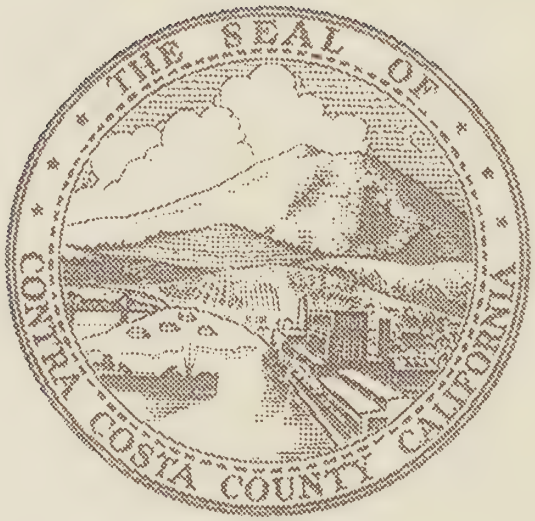
(In Thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 1995	Totals 1994
Operating Revenues:								
Charges for services	$ 203	140	142,521	34,255	240	2,760	180,119	181,092
Operating Expenses:								
Salaries and employee benefits	867	3	85,957	2,746			89,573	84,374
Services and supplies	778	177	37,618	50,154	216	2,780	91,723	81,969
Other charges	207		5,430				5,637	4,495
Depreciation	489	12	2,088	30			2,619	2,968
Total Operating Expenses	2,341	192	131,093	52,930	216	2,780	189,552	173,806
Operating income (loss)	(2,138)	(52)	11,428	(18,675)	24	(20)	(9,433)	7,286
Nonoperating Revenues (Expenses):								
Interest income	1,454	18	145	4			1,621	1,386
Interest expense	(50)		(3,367)	(103)			(3,520)	(934)
Pension UAAL expense								(55,224)
Loss on disposal of fixed asset			(135)				(135)	(71)
Other nonoperating expenses								(1)
Total Nonoperating Revenues (Expenses)	1,404	18	(3,357)	(99)			(2,034)	(54,844)
Income (Loss) Before Operating Transfers	(734)	(34)	8,071	(18,774)	24	(20)	(11,467)	(47,558)
Operating transfers in			15,529	18,773			34,302	33,558
Operating transfers out			(23,799)	(16)			(23,815)	(28,571)
Net Income (Loss)	(734)	(34)	(199)	(17)	24	(20)	(980)	(42,571)
Add depreciation on contributed capital	346		35				381	386
Increase (Decrease) in Retained Earnings	(388)	(34)	(164)	(17)	24	(20)	(599)	(42,185)
Retained Earnings (Deficit) at Beginning of the Year, as Previously Reported	(873)	(111)	(28,435)	661	141		(28,617)	7,824
Retained earnings adjustment			(16)				(16)	5,744
Retained Earnings (Deficit) at Beginning of Year, as Restated	(873)	(111)	(28,451)	661	141		(28,633)	13,568
Retained Earnings (Deficit) at End of Year	$ (1,261)	(145)	(28,615)	644	165	(20)	(29,232)	(28,617)

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1995
(In Thousands)

	Airport	Employee Fitness Center
Operating Income (Loss)	$ (2,138)	(52)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	489	12
Change in assets and liabilities:		
Decrease (increase) in accounts receivable and accrued revenue	39	(4)
Decrease (increase) in inventories	(9)	
Decrease (increase) in amounts due from other funds	856	6
Decrease (increase) in prepaid items and deposits		(3)
Increase (decrease) in accounts payable and accrued liabilities	(40)	29
Increase (decrease) in employee benefits payable	(15)	
Increase (decrease) in amounts due to other funds	(23)	(6)
Increase (decrease) in deferred revenue and credits		
Other nonoperating expenses		
Net Cash Provided by (Used for) Operating Activities	(841)	(18)
Cash Flows from Noncapital Financing Activities:		
Increase (decrease) in advances from other funds		
Operating transfers in		
Operating transfers out		
Net Cash Provided by (Used for) Noncapital Financing Activities		
Cash Flows from Capital and Related Financing Activities:		
Payments on state loans		
Lease purchase obligation principal payments		
Payments on UAAL obligation	(2)	
Proceeds from issuance of bonds		
Interest paid on bonds payable	(50)	
Capital contributions	5,375	
Acquisitions of fixed assets	(5,936)	
Net Cash Provided by (Used for) Capital and Related Financing Activities	(613)	
Cash Flows from Investing Activities:		
Interest income	1,454	18
Net Cash Provided by (Used for) by Investing Activities	1,454	18
Net increase (decrease) in cash and cash equivalents		
Cash and Cash Equivalents – July 1, 1994		
Cash and Cash Equivalents – June 30, 1995	$	
Noncash Investing, Capital and Financing Activities:		
New lease purchase obligations	$	
Increase in certificates of participation payable	$	
Fixed assets acquired through lease purchase	$	
Capitalized interest	$	

County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 1995	Totals 1994
11,428	(18,675)	24	(20)	(9,433)	7,286
2,088	30			2,619	2,968
13,132	710	(3)	(407)	13,467	(13,581)
(31)				(40)	(18)
(4,289)	(415)	(12)		(3,854)	6,854
(635)	(92)			(730)	(200)
(867)	1,575			697	(1,196)
418	(2)			401	466
(8,933)	2,436	17		(6,509)	6,329
737	284			1,021	5,947
					(1)
13,048	(14,149)	26	(427)	(2,361)	14,854
(315)				(315)	(300)
15,529	18,773			34,302	33,558
(23,799)	(16)			(23,815)	(28,571)
(8,585)	18,757			10,172	4,687
					(1,785)
(303)	(2)			(305)	(511)
(94)	(3)			(99)	(55,224)
					55,534
(3,367)	(103)			(3,520)	(934)
35			500	5,910	6,157
(9,093)	(53)			(15,082)	(10,774)
(12,822)	(161)		500	(13,096)	(7,537)
145	4			1,621	1,386
145	4			1,621	1,386
(8,214)	4,451	26	73	(3,664)	13,390
138,920	4,112	151		143,183	129,793
130,706	8,563	177	73	139,519	143,183
2				2	3,579
104				104	104
929				929	415
7,775				7,775	7,775


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Employee Medical Insurance
Long-Term Disability Insurance (Management Employees)
Workers' Compensation Insurance:
    County General
    Fire Protection
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long–Term Disability Insurance	Workers' Compensation Insurance County General
Assets				
Cash and investments	$ 1,116	445	3,634	27,441
Accounts receivable and accrued revenue	4	10	121	1
Due from other funds		87		609
Total Assets	$ 1,120	542	3,755	28,051
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	469		355	28,877
Due to other funds	28	58	16	134
Total Liabilities	497	58	371	29,011
Fund Equity:				
Retained earnings (deficit)	623	484	3,384	(960)
Total Liabilities and Fund Equity	$ 1,120	542	3,755	28,051

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1995	Totals 1994
7,422	1,376	20,438	1,258	6,382	1,301	70,813	62,130
51		129	8		4	328	1,050
201	26	380	1	1,009		2,313	1,979
7,674	1,402	20,947	1,267	7,391	1,305	73,454	65,159
4,606	1,236	17,191	220	4,183		57,137	60,831
28	7	96	4	15	317	703	686
4,634	1,243	17,287	224	4,198	317	57,840	61,517
3,040	159	3,660	1,043	3,193	988	15,614	3,642
7,674	1,402	20,947	1,267	7,391	1,305	73,454	65,159

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1995

(With comparative totals for June 30, 1994)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Revenues:				
Charges for services	$ 4,473	589	544	10,355
Operating Expenses:				
Salaries and employee benefits			302	
Services and supplies	340	585	56	1,383
Benefit and claim payments	4,020		(14)	7,719
Total Operating Expenses	4,360	585	344	9,102
Operating income (loss)	113	4	200	1,253
Nonoperating Revenues (Expenses):				
Interest income	43		179	1,596
Net Income (Loss)	156	4	379	2,849
Retained Earnings (Deficit) at Beginning of Year, as Previously Reported	467	(1,750)	3,005	(3,809)
Retained earnings adjustment		2,230		
Retained Earnings (Deficit) at Beginning of Year, as Restated	467	480	3,005	(3,809)
Retained Earnings (Deficit) at the End of the Year	$ 623	484	3,384	(960)

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1995	Totals 1994
2,482	1,875	5,797	1	1,009	1	27,126	25,286
						302	472
212	155	2,375	40	294	30	5,470	5,018
559	3	2,652	595	(319)	330	15,545	18,449
771	158	5,027	635	(25)	360	21,317	23,939
1,711	1,717	770	(634)	1,034	(359)	5,809	1,347
407		1,144	70	408	86	3,933	1,793
2,118	1,717	1,914	(564)	1,442	(273)	9,742	3,140
922	(1,558)	1,746	1,607	1,751	1,261	3,642	584
						2,230	(82)
922	(1,558)	1,746	1,607	1,751	1,261	5,872	502
3,040	159	3,660	1,043	3,193	988	15,614	3,642

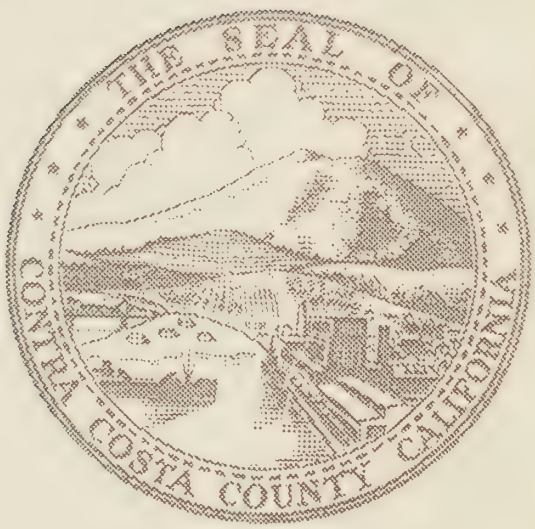
COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 1995
(With comparative totals for June 30, 1994)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Income (Loss)	$ 113	4	200	1,253
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Decrease (increase) in accounts receivable and accrued revenue		(5)	(70)	718
Decrease (increase) in amounts due from other funds		(87)		(609)
Increase (decrease) in accounts payable and accrued liabilities	(1)		(15)	1,146
Increase (decrease) in amounts due to other funds	(2)		12	(276)
Net Cash Provided by (Used for) Operating Activities	110	(88)	127	2,232
Cash Flows from Investing Activities:				
Interest income	43		179	1,596
Net increase (decrease) in cash and cash equivalents	153	(88)	306	3,828
Cash and Cash Equivalents – July 1, 1994	963	533	3,328	23,613
Prior period adjustments affecting cash				
Cash and Cash Equivalents – June 30, 1995	$ 1,116	445	3,634	27,441
Noncash Activities:				
Noncash retained earnings adjustment	$	2,230		

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1995	Totals 1994
1,711	1,717	770	(634)	1,034	(359)	5,809	1,347
72		(129)	140		(4)	722	(167)
(201)	(7)	380	(1)	191		(334)	(916)
(427)	(329)	(487)	(1)	(1,350)		(1,464)	805
(28)	(5)	(3)	2		317	17	(293)
1,127	1,376	531	(494)	(125)	(46)	4,750	776
407		1,144	70	408	86	3,933	1,793
1,534	1,376	1,675	(424)	283	40	8,683	2,569
5,888		18,763	1,682	6,099	1,261	62,130	59,643
							(82)
7,422	1,376	20,438	1,258	6,382	1,301	70,813	62,130
						2,230	


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FIDUCIARY FUNDS

AGENCY FUNDS

TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES

These funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOLS AND SPECIAL DISTRICTS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCIES

These funds account for assets held by the County as an agent for individuals, private organizations, and other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for Federal and State projects.

PENSION TRUST FUND

EMPLOYEES' RETIREMENT ASSOCIATION

This fund, which is under the control of the Board of Retirement, accumulates contributions from the County, its employees and other participating employers, and earnings from the fund's investments. Disbursements are made from the fund for retirement allowances, disability and death benefits, and administrative expenses. This fund includes all assets of the Retirement Association.

COUNTY OF CONTRA COSTA

FIDUCIARY FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1995*

(With comparative totals for June 30, 1994)

(In Thousands)

	Agency Funds				Pension Trust Fund	Totals	
	Tax Losses Reserve	Unapportioned Taxes	Schools & Special Districts	Other Agencies**	Employees' Retirement Assoc.*	1995	1994
Assets							
Cash and investments	$ 21,510		452,017	178,788	1,376,574	2,028,889	1,648,358
Accounts receivable and accrued revenue		4,679		16,473	8,550	29,702	26,527
Due from other funds	3,387	2,001	29,089	5,875	1,521	41,873	41,274
Taxes receivable		71,266				71,266	69,040
Advances to other funds			2,500			2,500	2,600
Prepaid items and deposits					40	40	53
Other assets					65	65	64
Total Assets	$ 24,897	77,946	483,606	201,136	1,386,750	2,174,335	1,787,916
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding			43,192	16,659		59,851	53,713
Accounts payable and accrued liabilities	188	3,701		386	19,508	23,783	22,029
Employee benefits payable					41	41	40
Due to other funds		7,831	24,064	31,199		63,094	62,564
Unapportioned taxes		66,414				66,414	66,978
Tax loss guarantees	24,709					24,709	31,226
Due to other agencies and districts			416,350	64,864		481,214	446,895
Deferred compensation				88,028		88,028	70,418
Total Liabilities	24,897	77,946	483,606	201,136	19,549	807,134	753,863
Fund Equity:							
Retained Earnings–Reserved:							
Employee retirement benefits					1,367,201	1,367,201	1,034,053
Total Liabilities and Fund Equity	$ 24,897	77,946	483,606	201,136	1,386,750	2,174,335	1,787,916

* Pension Trust fund reported as of December 31, 1994.

** Includes Housing Authority Deferred Compensation Trust of $766,000 as of March 31, 1995.

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1995

(In Thousands)

	Balance June 30, 1994	Additions	Deductions	Balance June 30, 1995
Tax Losses Reserve:				
Assets				
Cash and investments	$ 28,783	8,383	15,656	21,510
Due from other funds	2,609	3,387	2,609	3,387
	$ 31,392	11,770	18,265	24,897
Liabilities				
Accounts payable and accrued liabilities	166	22		188
Tax loss guarantees	31,226	9,982	16,499	24,709
	$ 31,392	10,004	16,499	24,897
Unapportioned Taxes:				
Assets				
Accounts receivable and accrued revenue	6,979	44,888	47,188	4,679
Due from other funds	4,558	8,039	10,596	2,001
Taxes receivable	69,040	670,360	668,134	71,266
	$ 80,577	723,287	725,918	77,946
Liabilities				
Accounts payable and accrued liabilities	5,197	44,376	45,872	3,701
Due to other funds	8,079	13,870	14,118	7,831
Unapportioned taxes	67,301	1,344,280	1,345,167	66,414
	$ 80,577	1,402,526	1,405,157	77,946

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1995

(In Thousands)

	Balance June 30, 1994	Additions	Deductions	Balance June 30, 1995
Schools and Special Districts:				
Assets				
Cash and investments	$ 430,579	4,425,487	4,404,049	452,017
Due from other funds	24,636	47,497	43,044	29,089
Advances to other funds	2,600		100	2,500
	$ 457,815	4,472,984	4,447,193	483,606
Liabilities				
Warrants outstanding	40,692	1,251,953	1,249,453	43,192
Due to other funds	26,259	42,475	44,670	24,064
Due to other agencies and districts	390,864	3,291,172	3,265,686	416,350
	$ 457,815	4,585,600	4,559,809	483,606
Other Agencies(*):				
Assets				
Cash and investments	152,574	1,275,899	1,249,685	178,788
Accounts receivable and accrued revenue	11,407	13,920	8,854	16,473
Due from other funds	5,321	33,591	33,037	5,875
	$ 169,302	1,323,410	1,291,576	201,136
Liabilities				
Warrants outstanding	13,021	475,880	472,242	16,659
Accounts payable and accrued liabilities	1,929	451,636	453,179	386
Due to other funds	28,226	59,300	56,327	31,199
Due to other agencies and districts	55,708	423,009	413,853	64,864
Deferred compensation	70,418	87,431	69,821	88,028
	$ 169,302	1,497,256	1,465,422	201,136

* Includes Housing Authority Deferred Compensation Trust of $766,000 as of March 31, 1995, and $597,000 as of March 31, 1994.

COUNTY OF CONTRA COSTA

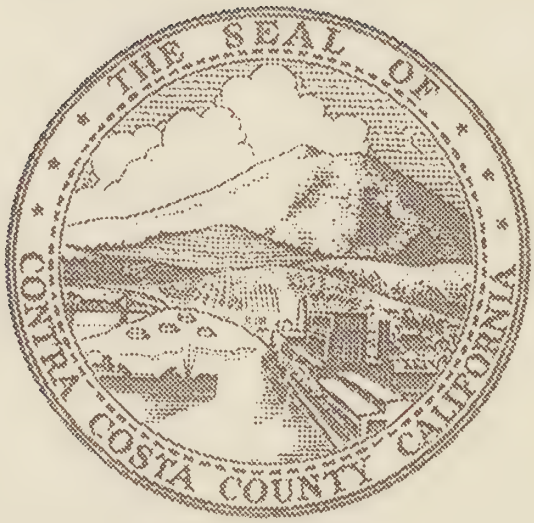
AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1995

(In Thousands)

	Balance June 30, 1994	Additions	Deductions	Balance June 30, 1995
Totals–Agency Funds:				
Assets				
Cash and investments	$ 611,936	5,709,769	5,669,390	652,315
Accounts receivable and accrued revenue	18,386	58,808	56,042	21,152
Due from other funds	37,124	92,514	89,286	40,352
Advances to other funds	2,600		100	2,500
Taxes receivable	69,040	670,360	668,134	71,266
	$ 739,086	6,531,451	6,482,952	787,585
Liabilities				
Warrants outstanding	53,713	1,727,833	1,721,695	59,851
Accounts payable and accrued liabilities	7,292	496,034	499,051	4,275
Due to other funds	62,564	115,645	115,115	63,094
Unapportioned taxes	67,301	1,344,280	1,345,167	66,414
Tax loss guarantees	31,226	9,982	16,499	24,709
Due to other agencies and districts	446,572	3,714,181	3,679,539	481,214
Deferred compensation	70,418	87,431	69,821	88,028
	$ 739,086	7,495,386	7,446,887	787,585


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and pension trust funds.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS – BY SOURCE

JUNE 30, 1995*

(In Thousands)

General Fixed Assets:

Land	$ 31,651
Buildings and improvements	269,486
Buildings and improvements–lease purchases	135,986
Equipment	66,898
Equipment–lease purchase	11,575
Total General Fixed Assets	$ 515,596

Investments in General Fixed Assets from:

General obligation bonds	8,383
Federal grants	7,044
State grants	53,634
General fund	286,772
Special revenue funds	159,598
Gifts	165
Total Investment in General Fixed Assets	$ 515,596

* Includes Housing Authority as of March 31, 1995.

COUNTY OF CONTRA COSTA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 1995*

(In Thousands)

Function and Activity	Balance July 1, 1994	Additions	Deletions	Transfers	Balance June 30, 1995
General Government					
Legislative & administrative	$ 779	148	10	(7)	910
Finance	1,434	136	75	(33)	1,462
Counsel	101	12	14	6	105
Personnel	433	53	92	(58)	336
Elections	1,493	97	1	26	1,615
Communications	3,034	2	8	3	3,031
Property management	8,802	1,233	374	(65)	9,596
Plant acquisition	273,572	36,408	1,485		308,495
Other general	5,045	633	175	34	5,537
Total General Government	294,693	38,722	2,234	(94)	331,087
Public Protection					
Judicial	4,258	457	269	(5)	4,441
Police protection	4,859	1,323	370	16	5,828
Detention & correction	38,326	479	143	(21)	38,641
Fire protection	34,902	1,469	655		35,716
Flood control	1,286	27	20		1,293
Protective inspection	1,310	237	72	20	1,495
Other protection	1,905	788	463	18	2,248
Total Public Protection	86,846	4,780	1,992	28	89,662
Health and Sanitation					
Health	2,287	193	32	37	2,485
Hospital care	610	135	31	5	719
Sanitation	1,608	146	37	22	1,739
Total Health and Sanitation	4,505	474	100	64	4,943
Public Assistance					
Assistance administration	2,149	803	307	11	2,656
Veterans services	18				18
Other assistance	68,170	4,346	6,911	(6)	65,599
Total Public Assistance	70,337	5,149	7,218	5	68,273
Education					
Library services	6,391	227	24		6,594
Agricultural education	11	7	7		11
Total Education	6,402	234	31		6,605
Public Ways and Facilities	11,724	727	400	(3)	12,048
Recreation and Cultural Services	3,504	233	759		2,978
Total General Fixed Assets	$ 478,011	50,319	12,734		515,596

* Housing Authority as of March 31, 1995.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY

JUNE 30, 1995*

(In Thousands)

Function and Activity	Total	Land	Buildings & Improve–Ments	Building & Improvements Lease Purchase	Equip–ment	Equip–ment Lease Purchase
General Government						
Legislative & administrative	$ 910				864	46
Finance	1,462				1,421	41
Counsel	105				105	
Personnel	336				336	
Elections	1,615				1,615	
Communications	3,031				1,279	1,752
Property management	9,596				9,060	536
Plant acquisition	308,495	25,840	147,920	133,085	767	883
Other general	5,537				4,137	1,400
Total General Government	331,087	25,840	147,920	133,085	19,584	4,658
Public Protection						
Judicial	4,441				3,770	671
Police protection	5,828	7	756		2,605	2,460
Detention & correction	38,641	1,492	30,931	2,582	1,640	1,996
Fire protection	35,716	2,446	12,407		20,863	
Flood control	1,293	177	24		1,092	
Protective inspection	1,495				1,495	
Other protection	2,248	386	973		782	107
Total Public Protection	89,662	4,508	45,091	2,582	32,247	5,234
Health and Sanitation						
Health	2,485		6		2,439	40
Hospital care	719	141			563	15
Sanitation	1,739		1,427		312	
Total Health and Sanitation	4,943	141	1,433		3,314	55
Public Assistance						
Assistance administration	2,656				2,434	222
Veterans services	18				18	
Other assistance	65,599	33	64,512		1,021	33
Total Public Assistance	68,273	33	64,512		3,473	255
Education						
Library services	6,594	349	4,858	319	714	354
Agricultural education	11				11	
Total Education	6,605	349	4,858	319	725	354
Public Ways and Facilities	12,048	141	3,364		7,524	1,019
Recreation and Cultural Services	2,978	639	2,308		31	
Total General Fixed Assets	$ 515,596	31,651	269,486	135,986	66,898	11,575

* Includes Housing Authority as of March 31, 1995.

STATISTICAL SECTION

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Use of Money & Property	Inter–Governmental	Charges for Services	Other	Total
1986	$ 138,492	7,783	5,741	16,491	190,421	48,090	5,643	$ 412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395
1990	203,116	10,831	9,115	25,609	299,724	81,983	11,821	642,199
1991	220,247	10,341	9,757	24,875	320,889	88,920	10,879	685,908
1992	232,044	9,464	7,179	24,592	360,239	95,658	24,884	754,060
1993	226,565	14,445	6,728	27,280	367,112	92,866	7,693	742,689
1994	173,384	12,529	12,654	27,953	448,668	102,545	14,750	792,483
1995	167,185	13,332	21,306	30,600	478,350	140,354	14,923	866,050

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30.	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1986	$ 37,097	141,533	56,729	127,400	6,765	18,473	18,487	$ 406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095
1990	65,581	197,014	92,342	201,900	9,677	24,081	50,942	641,537
1991	74,325	218,079	100,750	224,859	11,235	36,515	56,044	721,807
1992	71,562	229,403	134,022	242,274	11,916	50,273	20,879	760,329
1993	66,211	226,248	136,933	239,151	11,342	42,542	27,068	749,495
1994	66,008	229,263	154,556	275,713	9,260	34,743	40,817	810,360
1995	69,828	270,099	157,787	293,294	9,394	35,336	80,156	915,894

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO enterprise funds in the amount of $34,230,000 for the current fiscal year.

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE– CONSTANT DOLLAR VALUE (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Use of Money & Property	Inter–Governmental	Charges for Services	Other	Total
1986	$ 125,673	7,063	5,210	14,965	172,796	43,639	5,121	$ 374,467
1987	141,588	7,818	5,636	17,556	182,868	46,227	6,297	407,990
1988	143,763	8,930	5,670	15,243	179,867	53,688	3,756	410,917
1989	150,612	8,922	6,385	13,103	206,466	54,049	3,790	443,327
1990	157,699	8,409	7,077	19,883	232,705	63,651	9,178	498,602
1991	162,905	7,649	7,217	18,399	237,344	65,769	8,047	507,330
1992	165,274	6,741	5,113	17,516	256,580	68,132	17,723	537,079
1993	156,478	9,977	4,647	18,841	253,548	64,138	5,313	512,942
1994	117,716	8,506	8,591	18,978	304,615	69,621	10,014	538,041
1995	111,290	8,875	14,183	20,369	318,422	93,430	9,934	576,503

(1) Includes all governmental fund types.

(2) The information for the years 1986 through 1995 has been adjusted using the average Consumer Price Index–Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION – CONSTANT DOLLARS(1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1986	$ 33,663	128,433	51,478	115,608	6,139	16,763	16,776	$ 368,860
1987	49,169	130,458	55,965	124,951	6,611	19,396	22,673	409,223
1988	43,387	137,699	59,256	128,722	6,716	20,162	26,619	422,561
1989	45,688	143,593	61,304	139,138	7,350	16,261	51,953	465,287
1990	50,956	153,080	71,750	156,876	7,519	18,711	39,582	498,474
1991	54,974	161,301	74,519	166,316	8,310	27,008	41,453	533,881
1992	50,970	163,391	95,247	172,560	8,487	35,807	14,871	541,333
1993	45,729	156,259	94,574	165,171	7,833	29,382	18,695	517,643
1994	44,815	155,654	104,933	187,191	6,287	23,588	27,712	550,180
1995	46,482	179,796	105,034	195,236	6,253	23,522	53,357	609,680

(1) Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO enterprise funds in the amount of $22,786,000 in constant dollars for the current fiscal year.

(2) The information for the years 1986 through 1995 has been adjusted using the average Consumer Price Index – Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

EMPLOYEES' RETIREMENT ASSOCIATION

REVENUES BY SOURCE AND EXPENSES BY TYPE (1)

LAST TEN FISCAL YEARS

(In Thousands)

Revenues by Source

Calendar Year	Employee Contributions	Employer Contributions	Investment Income	Total	Employer Contributions As a Percentage Of Covered Payroll (1)
1985	$ 5,777	20,733	47,822	$ 74,332	11.8%
1986	6,011	25,153	66,318	97,482	12.9
1987	6,435	25,879	47,930	80,244	12.3
1988	7,359	28,288	49,503	85,150	12.2
1989	8,634	34,916	70,400	113,950	13.6
1990	10,180	40,663	51,630	102,473	14.3
1991	11,140	44,807	76,245	132,192	14.6
1992	12,078	48,510	94,980	155,568	14.8
1993	11,432	44,399	113,859	169,690	13.5
1994	9,720	362,948 (2)	44,310	416,978	8.6

Expenses by Type

Calendar Year	Benefits	Administrative Expenses	Refunds	Total
1985	$ 26,516	463	1,172	$ 28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010
1988	36,715	667	1,231	38,613
1989	39,148	851	769	40,768
1990	41,960	1,070	677	43,707
1991	47,550	1,145	625	49,320
1992	52,946	1,391	1,070	55,407
1993	59,429	1,535	805	61,769
1994	64,912	1,615	761	67,288

NOTE:

(1) Source: Audited Financial Statements of Employee Retirement Association– Supplementary Schedules

(2) Includes County's $333,724,000 payment on UAAL.

COUNTY OF CONTRA COSTA

EMPLOYEES' RETIREMENT ASSOCIATION

ANALYSIS OF FUNDING PROGRESS

(In Millions)

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded
1986	$ 528.5	$ 770.4	68.6 %
1987	573.5	837.0	68.5
1988	619.1	913.4	67.8
1989	692.0	995.2	69.5
1990	741.3	1,120.1	66.2
1991	826.2	1,238.2	66.7
1992	928.0	1,380.0	67.2
1993	1,034.1	1,479.4	69.9
1994	1,367.2 (1)	1,463.1	93.4

Calendar Year	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll
1986	$ 241.9	$ 195.4	123.8 %
1987	254.1	210.7	120.6
1988	283.6	232.6	121.9
1989	303.2	256.6	118.2
1990	378.9	292.8	129.4
1991	412.0	306.5	134.4
1992	452.0	327.4	138.0
1993	445.3	329.4	135.2
1994	95.9	340.5	28.2

NOTES:

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit, provides one indication of the Association's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the Association is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Association. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Association's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Association.

Trend information is not available for years prior to 1986.

(1) Includes County's $333,724,000 payment on UAAL.

COUNTY OF CONTRA COSTA

PROPERTY TAXES

DIRECT AND ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1986	$ 97,574	38,450	81,206	135,369	61,881	20,280	$ 434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123
1990	143,472	55,172	110,779	184,825	103,447	39,404	637,099
1991	155,101	63,143	117,025	205,761	112,749	48,107	701,886
1992	164,649	67,125	125,264	227,839	118,584	53,626	757,087
1993	155,713	65,974	134,037	278,128	125,246	56,494	815,592
1994	101,541	75,565	143,162	335,343	127,425	58,774	841,810
1995	97,074	75,845	147,215	364,439	132,043	58,766	875,382

NOTE: This schedule shows the property tax levies by major group of taxing agencies.

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30,	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1966	$ 106,503,915	$ 2,185,307	2.05%	$ 3,592,116	$ 2,205,664	61%
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87
1991	669,071,124	19,762,687	2.95	31,374,327	24,093,615	77
1992	714,963,082	24,787,991	3.47	41,780,835	26,558,333	64
1993	760,559,294	24,239,204	3.19	46,553,277	29,042,152	62
1994	794,435,830	20,652,106	2.60	43,996,595	31,225,565	71
1995	823,495,651	20,640,379	2.51	43,587,741	24,709,211	57

COUNTY OF CONTRA COSTA

PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	County–wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1986	1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987	1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988	1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989	1.0000	.0020	.0089	.0390	.0098	.0181	1.0778
1990	1.0000	.0018	.0099	.0381	.0110	.0181	1.0789
1991	1.0000	.0013	.0049	.0296	.0153	.0170	1.0681
1992	1.0000	.0012	.0028	.0292	.0193	.0155	1.0680
1993	1.0000	.0011	.0071	.0345	.0153	.0192	1.0772
1994	1.0000	.0011	.0068	.0321	.0190	.0143	1.0733
1995	1.0000	.0010	.0071	.0314	.0206	.0147	1.0748

NOTES:

(1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County–wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County–wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA

ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

	Assessed Value			Exemptions			Net Increase	
Fiscal Year	Real Property	Personal Property	Total	Non Reimbursable	Reimbursable	Assessed Value Less Exemptions	Amount	Per-centage
1986	$ 30,948,225	1,393,030	$ 32,341,255	$ 329,754	$ 1,114,372	$ 30,897,129	$ 3,007,621	10.78
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31
1990	46,556,862	2,085,376	48,642,238	688,541	1,251,480	46,702,217	4,352,015	10.28
1991	51,810,251	2,305,378	54,115,629	768,708	1,291,689	52,055,232	5,353,015	11.46
1992	55,678,022	2,744,163	58,422,185	820,302	1,315,149	56,286,734	4,231,502	8.13
1993	58,568,085	2,825,235	61,393,320	908,476	1,336,478	59,148,366	2,861,632	5.08
1994	60,552,115	2,875,582	63,427,697	1,081,984	1,365,411	60,980,302	1,831,936	3.10
1995	62,394,320	2,900,045	65,294,365	1,105,387	1,396,846	62,792,132	1,811,830	3.00

NOTES:

(1) Article XIIIA, added to California Constitution by Proportion 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.

COUNTY OF CONTRA COSTA

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1986	724,020	$ 32,341,255	$ 9,480,000	$ 1,032,873	$8,447,127	.026	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	.017	9.51
1990	797,281	48,642,237	7,740,000	2,170,188	5,569,812	.011	6.99
1991	819,293	54,155,630	7,265,000	1,878,000	5,387,000	.010	6.58
1992	836,871	58,422,185	34,720,000 (2)	27,000	34,693,000	.059	41.46
1993	855,109	61,393,320	37,650,000 (3)	39,997	37,689,997	.061	44.08
1994	868,600	63,427,697	318,858,000	337,000	318,521,000	.502	366.71
1995	883,390	65,294,365	317,726,000	319,000	317,407,000	.486	359.31

NOTES:

(1) Does not include Public Facilities Corporation debt or Special Assessment debt with Government committment.

(2) Restatement of 1992.

(3) Restated to include Housing Authority as of March 31, 1993.

COUNTY OF CONTRA COSTA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	New Dwelling Units (1)		Construction Valuation (000's)		Bank Deposits (2) (000's)
	Single Family	Multiple Family	Residential	Non–Residential	
1985	4,650	4,672	$ 579,867	$ 511,120	$ 4,302,565
1986	6,186	6,766	808,639	325,046	4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318
1989	5,504	2,219	863,313	264,020	8,049,194
1990(3)	3,132	1,149	560,193	252,443	8,945,509
1991	2,705	1,275	488,939	196,165	8,907,543
1992	3,279	614	638,714	207,099	9,102,176
1993(4)	3,026	451	590,000	183,156	11,462,467
1994	3,658	256	583,734	164,684	9,425,977

Source: (1) "California Construction Trends", Security Pacific National Bank: 1987–1988 Economic Sciences Corp: 1989–1994.

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

(3) Corrected Building Permit Valuation numbers.

(4) Restated Property Values.

Property Values (000's)				
Residential	Commercial	Industrial	Land	Total Property Values
$ 17,718,439	3,988,385	7,111,598	554,932	$ 29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606
24,470,268	5,936,133	8,947,745	729,345	40,083,491
27,211,978	6,041,912	10,026,913	822,362	44,103,165
30,469,308	6,453,312	10,760,173	959,444	48,642,237
34,470,712	7,051,527	11,436,450	1,156,941	54,115,630
37,770,532	7,656,657	11,889,885	1,105,112	58,422,186
40,184,960	7,655,329	12,413,013	1,140,017	61,393,319
42,295,193	7,602,074	12,357,698	1,172,732	63,427,697

COUNTY OF CONTRA COSTA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1986 (2)	$ 406,000	779,863	$ 1,185,863	$ 406,484	.0029
1987 (2)	405,000	756,000	1,161,000	464,468	.0025
1988 (2)	435,000	729,000	1,164,000	497,776	.0023
1989 (2)	455,000	694,000	1,149,000	575,095	.0020
1990 (2)	445,000	663,000	1,108,000	641,537	.0017
1991 (2)	475,000	628,000	1,103,000	721,805	.0015
1992 (2)	300,000	502,000	802,000	760,329	.0010
1993 (2)	320,000	383,000	703,000	749,495 (3)	.0009
1994 (2)	614,000	467,000	1,081,000	810,360	.0133
1995 (2)	687,000	338,000	1,025,000	915,893	.0112

NOTES:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation, Redevelopment Agency and Pension Bond debt.

(3) Restatement of 1993

COUNTY OF CONTRA COSTA

COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 1994

(In Thousands)

Assessed Value	$	65,294,365
Debt Limit Five Percent of Assessed Value (1)		3,264,718
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		317,726
Assets in Debt Service Funds		319
Total Amount of Debt Applicable to Debt Limit		317,407
Legal Debt Margin	$	2,947,311

NOTES:

(1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

1994–95 Assessed Valuation	65,294,364,749
Less: Redevelopment Increments	5,320,635,553
Adjusted Assessed Valuation	59,973,729,196
Population	883,390 (1)

	Debt Applicable July 1, 1995 (2)	
	Percentage	Amount
Contra Costa County	100.000	$ 336,775,000
Contra Costa County Special Revenue Funds Obligations	100.000	38,235,000
Contra Costa County Public Facilities Corporations	100.000 (3)	228,228,000
Contra Costa County Board of Education	100.000	4,540,000
Bay Area Transit Districts	31.387	55,853,376
East Bay Municipal Utility District	48.820	12,630,599
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	79,560,000
Other School Districts and School Building Corporations	100.000 (4)	136,746,247
City of Concord and Authorities	100.000	14,836,304
City of Richmond General Fund Obligations	100.000	13,835,000
City of Antioch General Fund Obligations	100.000	19,407,967
City of Pleasant Hill General Fund Obligations	100.000	14,355,000
City of Hercules General Fund Obligations	100.000	8,705,000
City of San Ramon General Fund Obligations	100.000	23,710,585
Other Cities and City Authorities	100.000	14,042,002
East Bay Regional Park District	44.351	51,484,858
Hospital Districts and Hospital Authorities	100.000	11,840,000
Sanitary Districts	100.000	2,100,000
San Ramon Valley Fire Protection District	100.000	10,090,000
Other Special Districts	100.000 (4)	142,906,169
1915 Act Assessment Bonds	100.000	328,874,250
TOTAL GROSS DIRECT AND OVERLAPPING DEBT		1,548,755,357
Less: East Bay Municipal Utility District (100% self-supporting)		12,630,599
San Ramon Unified School Dist. Certificates of Participation (Self-supporting from GIC from Bayerische Landisbank)		16,685,000
Other Self-supporting bonds		3,210,000
TOTAL NET DIRECT AND OVERLAPPING DEBT		$ 1,516,229,758

	Ratio to Full Cash Value	Per Capita
Direct Debt (Includes County Lease Revenue Obligations)	1.01	$ 683
Total Gross Direct and Overlapping Debt	2.58	1,753
Total Net Direct and Overlapping Debt	2.53	1,716

(1) January 1, 1995, State Department of Finance.
(2) Excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes and amounts payable under State water contracts.
(3) A county lease rental obligation.
(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA

TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 1995

TAXPAYER	TYPE OF BUSINESS	1994–95 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron USA	Petroleum Refining	$ 2,177,307,063	3.49 %
Pacific Gas & Electric	Utility	1,277,049,845	2.05
Pacific Bell	Utility	788,068,005	1.26
Shell Oil Company	Petroleum Refining	710,891,038	1.14
Tosco Corp	Petroleum Refining	480,786,393	0.77
Unocal	Petroleum Refining	404,242,066	0.65
USS Posco	Steel Production	355,165,012	0.57
Presley Homes	Construction	269,235,096	0.43
Bank of America	Banking	178,337,465	0.29
Kaiser Permanente	Health Care	170,968,646	0.27
		$ 6,812,050,629	10.92 %

COUNTY OF CONTRA COSTA

DEMOGRAPHICS – POPULATION

Jurisdiction	Date of Incor– poration	1950	1960	1970	Special Census 1975	1980	1990	1995
Antioch	2/2/1872	11,051	17,305	28,060	33,215	43,559	61,379	74,925
Brentwood	1/1/1948	1,729	2,186	2,649	3,662	4,434	7,515	11,833
Clayton	3/18/1964			1,385	1,790	4,325	7,219	8,951
Concord	2/2/1905	6,953	36,208	85,164	94,673	103,251	110,640	114,538
Danville	7/1/1982						28,675	36,566
El Cerrito	8/20/1917	18,011	25,437	25,190	22,950	22,731	22,684	23,816
Hercules	12/15/1900	343	310	252	121	5,963	16,554	19,041
Lafayette	7/22/1968			20,484	19,628	20,879	24,482	24,089
Martinez	4/1/1876	8,268	9,604	16,506	18,702	22,582	33,510	35,881
Moraga	11/13/1974				14,418	15,014	14,780	16,658
Orinda	7/1/1985						16,704	17,253
Pinole	6/25/1903	1,147	6,064	13,266	15,337	14,253	17,147	18,530
Pittsburg	6/22/1903	12,763	19,062	20,651	24,347	33,034	47,190	51,569
Pleasant Hill	11/14/1961			24,610	25,398	25,124	31,115	32,228
Richmond	8/7/1905	99,545	71,584	79,043	70,126	74,676	83,718	93,015
San Pablo	4/26/1948	14,476	19,687	21,461	19,392	19,750	24,709	26,587
San Ramon	7/1/1983						34,170	40,880
Walnut Creek	10/19/1914	2,420	9,903	39,844	46,034	53,643	60,542	63,393
Total Incorporated		176,706	217,350	378,565	409,793	463,218	642,733	709,753
Unincorporated		122,278	191,680	177,240	173,036	194,034	154,548	173,637
TOTAL COUNTY		298,984	409,030	555,805	582,829	657,252	797,281	883,390

Source: 1940–1990 U.S. Census; 1992–95 California State Department of Finance

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION:	Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.
ALTITUDE:	Sea Level to 3,849 feet
AREA OF COUNTY:	732.6 square miles of land and 73.3 square miles of water.
COUNTY SEAT:	Martinez, California
FORM OF GOVERNMENT:	General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	NOVEMBER 1994 GENERAL ELECTION	JUNE 1994 PRIMARY ELECTION	NOVEMBER 1992 GENERAL ELECTION
REGISTERED VOTERS	492,562	475,884	507,451
NUMBER VOTING	305,312	169,670	389,391
PERCENT VOTING	62.0	35.7	76.7

ROADS: 743.25 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.1	8.2
1987	6111	2.4	8.3
1988	6317	3.4	8.4
1989	6463	2.3	8.3
1990	6718	3.9	8.4
1991	7008	4.3	8.6
1992	7080	1.0	8.5
1993	6689	(5.5)	7.8
1994	6658	(0.5)	7.7
1995	6822	2.5	7.7